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ANNUAL REPORT

OF THE

Auditor of State

TO THE

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JAN 11 1917

Governor, the General Assembly and the
Taxpayers of the State of Ohio

FOR THE

Fiscal Year Ended June 30, 1916

NOTE—The report for the fiscal period beginning November 16, 1914, and ended June 30, 1915, is inserted at the close of this report for the year ended June 30, 1916.



Springfield, Ohio:
The Springfield Publishing Company,
State Printers.
1916.
Bound at the State Bindery.

AUDITORS OF STATE.

Until the Adoption of the New Constitution in 1851, Term, Three Years ;
Afterward, Four Years.

1803-1808.....	THOMAS GIBSON.
1808-1815.....	BENJAMIN HOUGH.
1815-1833.....	RALPH OSBORN.
1833-1839.....	JOHN A. BRYAN.
1839-1845.....	JOHN BROUGH.
1845-1852.....	JOHN WOODS.
1852-1856.....	WM. D. MORGAN.
1856-1860.....	FRANCIS M. WRIGHT.
1860-1863.....	ROBERT W. TAYLER.
1863-1864.....	OVIATT COLE.
1864-1872.....	JAMES H. GODMAN.
1872-1880.....	JAMES WILLIAMS.
1880-1884.....	JOHN F. OGLEVEE.
1884-1888.....	EMIL KIESEWETTER.
1888-1896.....	EBENEZER W. POE.
1896-1909.....	W. D. GUILBERT.
1909-1913.....	E. M. FULLINGTON.
1913.....	A. V. DONAHEY.

A. V. DONAHEY.....Auditor of State.
W. E. BAKER.....Deputy Auditor of State.

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ANNUAL REPORT

OF THE

AUDITOR OF STATE

OFFICE OF THE AUDITOR OF STATE,
COLUMBUS, OHIO, September 1, 1916.

To His Excellency, FRANK B. WILLIS, Governor of Ohio.

SIR:—In accordance with article 15, section 3, of the Constitution of Ohio, and section 253, of the General Code, I have the honor to transmit, herewith, my third annual report of this department of the state government, for the fiscal year ended June 30, 1916.

In presenting the recommendations contained in this report, it is my purpose to consider only such matters as relate to the fiscal affairs of the state and its political sub-divisions.

I am not unmindful of the effect which some of these expressed opinions may have on those whose positions do not command a view of the whole ground, but considerations of duty to the people of Ohio require that I give expression to the facts as they present themselves to my judgment.

The last General Assembly of Ohio appropriated and made available for the numerous departments of state government, for the fiscal year ended June 30, 1916, \$30,822,544.19. Of this stupendous amount, \$19,695,902.33 was disbursed to operate the state government during the past fiscal year.

The total receipts for the fiscal year ended June 30, 1916, amounted to \$19,176,100.44. For the same period the disbursements of the state government exceeded the receipts in the sum of \$519,801.89.

Let us note the provisions of the General Assembly for the next ensuing fiscal year commenced July 1, 1916, and ending June 30, 1917. The appropriation bill for the biennium provides that all unexpended balances remaining to the credit of state departments at the end of the fiscal year, June 30, 1916, be reappropriated and made available for the use of such departments for the year ending June 30, 1917. Hence, the departments of the state government have at their disposal \$9,780,041.97 in reappro-

30 Jan. 17, Divest g. 1914-16 Cont.

priated balances, in addition to the regular appropriations for the year aggregating over \$19,000,000.00, making a grand total available for the ensuing year of \$28,780,041.97. Each and every dollar of this vast sum of money may be spent, and the governor of Ohio is powerless to prevent it.

Why the General Assembly of Ohio persists in making appropriations to state departments millions of dollars in excess of what they really expend, is beyond our comprehension. It is indefensible and inexcusable.

If the head of any one of Ohio's 14,000 corporations would suggest a similar policy to his board, he would be immediately incarcerated in an institution for feeble-minded.

Just so long as the Ohio General Assembly makes available for the 80 departments of government millions of dollars more than they can legitimately spend, the expenditures of government will rapidly increase.

When government spends more money annually than it receives, it is headed toward bankruptcy.

In our last annual report, page 4, appeared the following:

"The law requires the auditor of state to prepare careful estimates of all state receipts for the next ensuing year. These estimates will be found on subsequent pages of this report and are as accurate as it is possible to present in advance. They should be carefully studied by the general assembly, in order that *appropriations may not exceed the receipts* for the coming year. If these estimates are made the basis by which a limit is fixed to the total of all appropriations, *Ohio will live within her income.*"

On page 32 of our last report appeared the following:

"For forty years the general assembly has been appropriating receipts and balances to state departments. * * * The appropriation to a department should be specific and be based on its needs, *not its income*. This is why budgets are prepared. Appropriations to a department must be made specific in amount available to that department. If there is a balance remaining to the credit of the department from a previous appropriation, it should be lapsed into the general revenue fund of the state. * * * The old plan of permitting departments to spend every dollar they can lay hands on, whether from regular appropriations or unexpended balances, will have to be abandoned in Ohio if we hope to refrain from taxing air and water."

In face of these estimates and admonitions, the General Assembly, like its predecessors, proceeded to violate every principle of good business procedure, and thus refused to curtail governmental extravagance.

The total expenditure for salaries and wages for the year ended November 15, 1914, to all departments and institutions of the state government, amounted to \$5,574,127.41. For the fiscal year ended June 30, 1916, the total of all salaries and wages amounted to \$6,149,678.01—an

increase of \$575,550.60. This increase for the year is greater than the total increase in receipts from foreign and domestic corporation, franchise and excise taxes, public utilities, and insurance taxes, combined—our chief sources of state revenue. The excise tax on public utilities has decreased \$144,415.00 in the past year, while the other indirect taxes above enumerated have increased over 1914 only \$462,983.00.

The expenditures for salaries and wages of state employes should certainly not increase faster than the receipts from Ohio's industrial corporations for the privilege of doing business in the state.

Except as noted above, the fiscal affairs of the state are in good condition, and the cash balance in the state treasury at the close of business June 30, 1916, as shown by the records in the Auditor of State's office, amounted to \$6,870,423.92.

The following pages contain fiscal recommendations that I trust will receive your careful consideration.

I particularly call your attention to the estimated receipts for the next biennium, and trust that you will call this matter to the special attention of the General Assembly in your message.

Respectfully submitted,

A. V. DONAHEY,
Auditor of State.

DEBT AND TAXATION

The total public debt of Ohio counties, cities, villages, townships and school districts in 1915 was \$356,028,968.00, an increase of \$62,343,531.00 in one year. The annual interest on this enormous amount of public indebtedness is not less than seventeen million dollars, and, at least, eighteen million dollars of the principal falls due each year. It, therefore, requires \$35,000,000.00 each year to meet the interest charges on public debt and principal due. The total of all direct taxes collected in the eighty-eight counties of Ohio in 1915 was \$90,033,040.11. One-third of this vast sum was required to retire bonds due and meet interest charges. This left \$55,000,000.00 to meet the running expenses of government for one year and this was not half enough to satisfy the tax spenders, for \$62,000,000.00 of new debt was created.

John Jones owns a quarter section of land on which he owes \$5,000.00. His annual income is \$1,500.00. He pays during the year \$250.00 of interest and a \$250.00 note due. Jones has a Ford, but concludes he needs a Packard, and, to secure same, places an additional mortgage of \$1,000.00 on his farm. If he keeps up his present pace, how long will it be until Jones' farm will be in the hands of the sheriff? The state is simply an aggregation of Joneses, Smiths and Browns, and, if living constantly beyond his means finally makes Jones a pauper, the same extravagant methods will bankrupt a state.

The rapid growth of public debt in Ohio is one of the most startling and dangerous developments of modern public affairs, and the enormous burden now threatening the very existence of government has been largely created during the past decade.

In 1880 the total public debt for all purposes in Ohio was but \$41,000,000.00. In 1900, twenty years later, the total was \$96,000,000.00. This was an average increase of about \$2,500,000.00 per year. During the following ten years, from 1900 to 1910, the increase was nearly double the increase for the preceding twenty years. The total in 1910 was \$187,000,000.00, an average increase of over \$9,000,000.00 per year. In 1914 the public debt in Ohio had increased to the enormous sum of \$293,000,000.00, or an average increase for the four years of nearly \$27,000,000.00 per year. To cap the climax, Ohio public debts in one year, from 1914 to 1915, increased the phenomenal sum of \$62,000,000.00, the total debt now being \$355,000,000.00. The increase the past year is a greater sum than the total of all debt in 1880, and is greater than the entire increase in the twenty years from 1880 to 1900.

The total of all public debt, funded and unfunded, in Ohio, by the reports for 1915, is as follows:

Debts of counties.....	\$ 56,047,000 00
Debts of cities.....	222,809,000 00
Debts of villages.....	20,720,000 00
Debts of school districts.....	48,707,000 00
Debts of townships.....	7,260,000 00

Grand total for all purposes.....\$355,543,000 00

What is the reason for this recent gigantic growth of public debt? It is a result of the Smith one per cent. tax law. There is a limitation of taxation, but practically no check on the creation of debt, and when the tax spenders found they could not increase taxation they were so anxious for more money to spend that they saddled the burden on posterity.

With one-third of every dollar collected through direct taxation being absorbed by existing debt charges, the financial condition of many taxing districts must be appalling.

Debts Consume One-Third of All Revenues. To arrive at actual conditions, a systematic study was made by this department of the eighty-eight abstracts of county tax duplicates for 1915 on file in this office. We soon found that hundreds of taxing districts have not only exceeded the one per cent. limit, but that many have rates far in excess of one and one-half per cent. We talk of the Smith one per cent. tax law. It is simply an imaginary line that does not exist, for two-thirds of all the taxing districts in the state have a tax rate in excess of one per cent. and these two-thirds contain nine-tenths of the inhabitants of Ohio.

In order to secure definite, dependable information as to the actual conditions in those taxing districts where burdensome debts have raised tax rates far in excess of one per cent., inquiries were mailed by this department to the clerks of such taxing districts throughout the state requesting statements showing the following facts: The amount of money necessary to meet the interest and retire all bonds falling due during the year; the amount of money required to pay the current expenses for the year; whether from the revenues, after paying current expenses and meeting debt charges, there will be a surplus or deficit at the end of the year; whether the county budget commission in levying taxes cut the amount levied below their estimates, and if so, how much?

The auditor of state is under great obligations to the hundreds of clerks who responded promptly and furnished such information as they had available. From these replies we have compiled data that prove conclusively the following:

First: That many taxing districts will have large deficits at the end of the year, and that the reports show that the total deficit of such

counties, cities, villages, townships and school districts as have reported will aggregate far in excess of five million dollars.

Second: The reports show that the reductions made by the county budget commissions from the estimates furnished by these hard-pressed taxing districts were many millions in excess of the deficits that will exist at the end of the year.

Third: They also disclose the fact that the largest deficits will be in those taxing districts where fifty to sixty per cent. of all tax receipts are required to retire bonds and pay interest.

It would require a larger volume than the auditor of state's report to properly present the deplorable condition of these hundreds of taxing districts that are facing bankruptcy. We can devote space to a very limited number of specific cases, but these will illustrate a condition that is becoming more general throughout Ohio year by year.

One leading Ohio city with a tax rate of 6.01 will receive from direct taxation \$1,695,730.00. From this income it will be necessary to set aside \$1,041,699.00 to retire bonds and interest falling due. Result, a half million deficit in operating expenses.

Cities in Worst Condition

Another Ohio city has an income from direct taxation of \$38,018.00 for the year. Bonds and interest falling due within the year amount to \$71,753.53. Here we have the example of a city whose annual debt and interest charge is almost double its income. Its current operating expense will aggregate \$38,000.00, and it will have a deficit at the end of the year of \$71,000.00, and refunding bonds will be issued to take care of the deficit.

Most Counties Financially Embarrassed

One Ohio county will receive from direct taxation \$2,615,150.00. Of this sum it will require \$1,360,596.00 to retire bonds and interest for the year.

Another Ohio county will receive in direct taxes \$316,199.00. Of this amount it will require \$202,095.00 to retire bonds and interest.

Many Schools Will Be Compelled to Close Unless Relieved

A school district in Hardin county will have from direct school taxes \$4,062.58. Of this amount, \$4,410.00 will be required to retire bonds and interest. It will require for current operating expenses, \$3,550.00. Result,

deficit.

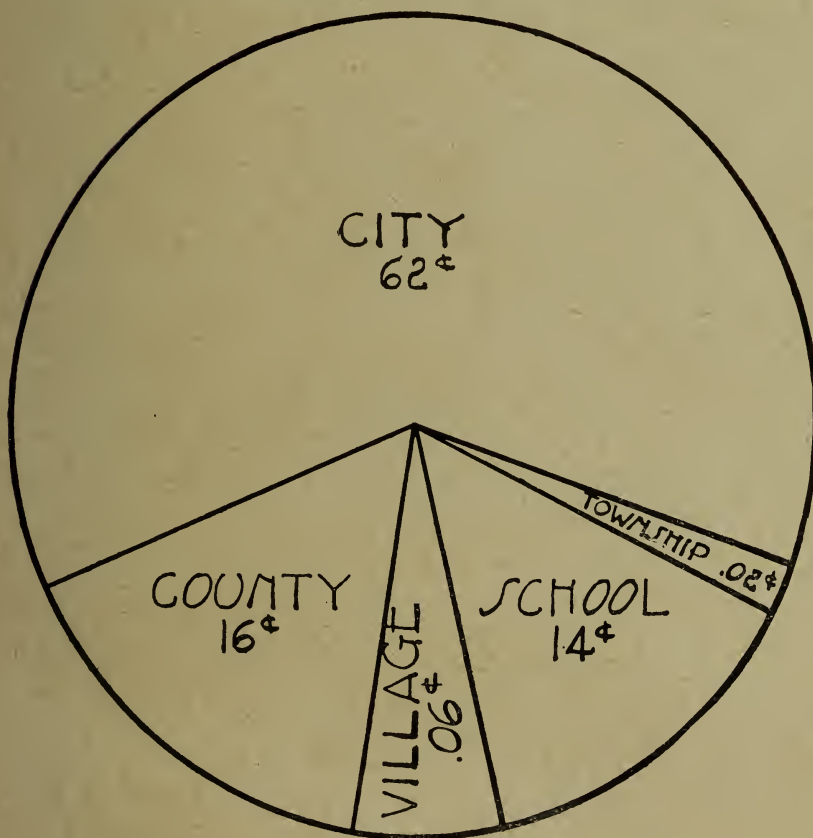
Another school district in Ross county will have an annual income from direct taxation of \$6,132.96, and the clerk certifies, "All will be required to retire bonds and interest and more too."

Townships Also Suffer

A township in Ashland county will have from taxation for township purposes, \$7,760.18 for the year. Of this amount, \$6,400.00 will be required to retire bonds and interest. One thousand three hun-

No. 1

PUBLIC DEBT \$355,782,000—FOR WHAT PURPOSE.



If the payment of all public debt in Ohio were ordered, each dollar paid on the above \$355,782,000 would have to be divided in the proportion shown in the circle.

dred and sixty dollars and eighteen cents will be left to pay current expenses for the year—about one-half of what is necessary.

A township in Crawford county will receive from taxation \$12,834.49. Of this amount, \$11,000.00 will be required to retire bonds and interest. The township tax rate authorized by law is two mills. This township has a tax rate of 8.83. Evidently the citizens have voted an additional levy of 6.83.

The first classification of all public indebtedness in Ohio in the history of the state has been made by a state examiner in the auditor of state's department. The purposes for which the outstanding bonds were issued are shown by this tabulation to be as follows:

COUNTIES.

Pikes and Roads.....	\$24,868,398 51
Bridges and Culverts.....	14,662,120 08
Ditches and Levees.....	719,761 73
County Buildings.....	9,419,725 00
Experiment Station and Agricultural Societies.....	147,000 00
Children's Homes and Infirmaries.....	484,900 00
Memorials and Hospitals.....	1,045,750 00
General Expense.....	714,592 02
Miscellaneous	3,985,194 80

\$56,047,442 14

CITIES.

Streets and Sidewalks.....	\$45,071,112 13
Sewers and Sewage Disposal.....	25,138,102 65
Electric Light, Gas and Water Works.....	51,371,080 28
Garbage Disposal and Street Cleaning.....	1,324,741 25
Fire and Police.....	5,153,215 00
Other Buildings.....	15,509,281 35
Viaducts, Bridges, River and Harbor Improvements.....	19,832,383 95
Parks and Other Lands.....	14,430,694 39
General Expense.....	1,938,569 20
Miscellaneous	43,524,368 87

\$223,293,549 07

VILLAGES.

Streets and Sidewalks.....	\$11,074,764 57
Sewers and Sewage Disposal.....	2,047,831 55
Electric Light and Water Works.....	5,479,105 95
Garbage Removal and Street Cleaning.....	1,080 00
Fire and Police.....	56,593 00
Buildings	719,922 03
Viaducts, Bridges, River and Harbor Improvements.....	36,500 00
Parks and Other Lands.....	157,860 00
General Expense.....	35,515 15
Miscellaneous	1,110,834 75

\$20,720,007 00

TOWNSHIPS.

Roads -----	\$7,002,695 17
Township Houses and Halls.-----	158,600 00
Cemeteries -----	14,900 00
Road Machinery-----	6,552 00
Public Improvements-----	31,000 00
Miscellaneous -----	45,946 00
	\$7,259,693 17

SCHOOL DISTRICTS.

School Buildings-----	\$47,977,756 12
Tuition -----	188,572 08
General Expense-----	127,134 10
Miscellaneous -----	414,184 89
	\$48,707,647 19

By studying the above classification, we find that ninety million dollars' worth of bonds were issued to build roads and streets. Many of these roads and streets, especially the former, will be worn out before the original bonds are paid, and it will require over four million dollars to pay the interest alone this year. This annual interest charge, which benefits no one but the bondholders, would build a brick road from Pennsylvania to Indiana. The average life of a bond is probably twenty years. The interest thus thrown away before all these bonds are liquidated would place a brick road within five miles of every citizen of Ohio.

We further find that seventy-six million dollars in bonds have been issued to build school houses and other buildings in Ohio. Many of these buildings are monuments erected to satisfy the caprice of a few individuals, in which utility is lost sight of for spacious corridors and ornate domes. It will require three and one-half million dollars of the taxpayers' money to pay the interest on these buildings this year. As an illustration: A village board of education in April, 1916, issued \$120,000.00 in bonds to erect a new school building and auditorium. Rate of interest, 4½%: The first bond becomes due in 1924, and the last in 1950. If these bonds are paid as they become due, the total amount of interest paid for the period will exceed the principal. Thus it will require over \$240,000.00 to clear up this transaction.

Eighty-five million dollars in bonds have been issued to purchase, construct and equip public utilities in Ohio, three-fourths of which are annually losing money, and it will require about \$4,000,000.00 to pay the annual interest falling due.

The following condition exists in one Ohio city today:

An issue of \$230,000.00 in bonds was made by the city to provide a natural gas distribution plant. Of these bonds \$90,000.00 have become

due and have been refunded. For the fiscal year 1915 (which is a general average for the period the plant has been in operation) we find

Receipts from sale of gas and meter rents-----	\$104,993 90
Cost of gas-----	\$86,314 82
Cost of distribution-----	14,099 78
Cost of meters and extending lines-----	4,266 96
Surplus for the year-----	312 34
	\$104,993 90

Think of it! Three hundred and twelve dollars and thirty-four cents to meet the annual interest on \$230,000.00 in bonds, to provide for the depreciation of the plant and retire the bonds as they become due. In some places in Ohio utility rates are fixed with a view to popularizing the administration in power and no attention is paid to the original cost, annual depreciation or operating expenses.

To provide parks for the taxpayers of Ohio, we find that over fourteen and one-half million dollars in bonds have been issued, and it will require this year about \$700,000.00 to pay the interest on these supposed necessities for the people. These parks, besides their initial cost, are a drain on the public treasury because they must have care and supervision.

Thirty-four and one-half million dollars in bonds have been issued to build and restore bridges and viaducts in Ohio. The annual interest charge on this item amounts to \$1,725,000.00. Many of these bond issues have been refunded, new bonds being issued to retire the old ones.

Bonds for all other miscellaneous purposes in the sum of fifty-five and one-half million dollars have been issued, and it will be necessary to have two and one-half million dollars this year to pay the interest falling due on this sum.

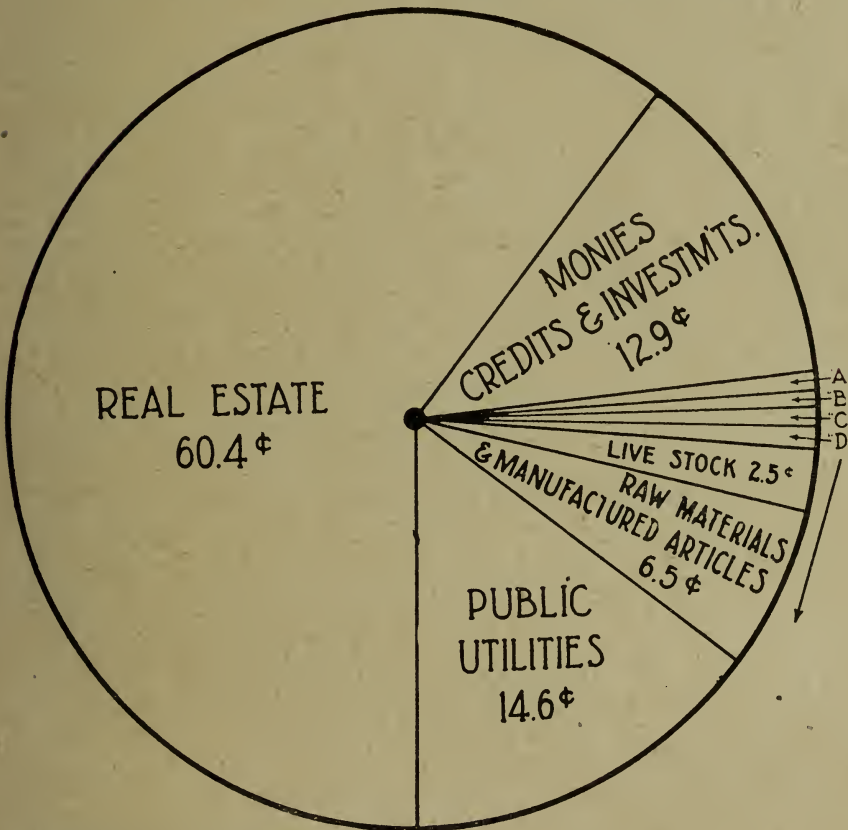
Over 4,500 independent governmental boards under
Easy to Increase 236 various and conflicting sections of statute law
Local Indebtedness are given authority to create over 200 different
 kinds of public debt and the limitations are so indefinite and valueless that the restrictions only become operative after the danger point is passed. Some of these laws are moribund from age and some were decrepit at birth. An astounding example of the latter is found in the Cass road law recently enacted. Section 6229 says in part: "Such bonds shall mature in not more than ten years PRIOR to the issuance of such bonds."

The whole conglomeration of debt creating statutes should be repealed and be replaced with a dozen sections intelligently drawn with specific limitations on all boards empowered to create debt so plainly stated as to be understood by every Buckeye citizen.

The most unscientific procedure in governmental affairs that has come to my notice during the three years incumbency of my present of-

No. 2

DIRECT TAXATION \$86,000,000—WHERE IT COMES FROM.



A—Household and office equipment 8 mills.

B—Miscellaneous property 6 mills.

C—Farming, manufacturing and distribution equipment 8 mills.

D—Autos, jewelry, pianos, watches and victrolas 9 mills.

Each and every dollar paid into a county treasury comes from the sources indicated in the circle in the proportion shown, which is an average for the whole state.

vice is the complicated and dangerous processes permitted in the creation of debt. Ohio laws provide that eighty-eight boards of county commissioners, 780 city and village councils, 2,700 boards of education and 1,373 boards of township trustees may create debt for almost every conceivable purpose under a mass of obscure and obsolete statutes with inadequate limitations, and each board authorizes bond issues without regard to the plans or requirements of other boards with authority to create debt in the same taxing district.

Why should not the creation of debt be as intelligently and rigidly limited as the levying of taxes? Why should a board be prevented from oppressing the taxpayers the present year, but be permitted to bind a crushing burden on generations yet unborn?

What has caused this enormous and deplorable increase in public debt? It is my belief that the addition to the public debt of Ohio of \$168,000,000 in the past five years is a direct result of the enactment five years ago of the Smith one per cent. tax law. The assessment of taxes has been limited, but the creation of debt has had practically no limitations. You have, Mr. Taxpayer, in self-defense and very wisely limited taxation in Ohio, but you have left unguarded the flood-gates of debt, and while you have protected yourself you have mortgaged the future of your children. If it is wise to limit the amount of taxes that can be collected annually, in the name of humanity, should we not also limit debt?

The Smith tax limitation law is doomed unless a limit is placed on the creation of debt as strong as iron bands. We are plunging ahead without regard to the abyss that confronts us. Some appear to think that there is no relationship between debt and taxation. Others even imagine that you can avoid high taxation by resorting to bond issues. In Ohio debt and taxation are becoming more and more cause and effect. In some taxing districts it requires 50 cents out of every \$1.00 of taxes collected to meet the interest charges and principal due of debt. With such conditions, how can you hope to maintain the present tax limitations?

Today forty-seven of the eighty-eight counties have a county rate in excess of the three-mill limitation. There are about 4,600 taxing districts in Ohio. Of these 997 exceed the township limit of two mills, 1,126 exceed the school limit of five mills and 278 cities and villages exceed the municipal limit of five mills. There are 2,670 taxing districts in the state with a total tax rate in excess of one per cent., and 256 districts which have exceeded the one and one-half per cent. limitation.

In 1915 the county, city, village, township and school debts of Cuyahoga county totaled \$86,000,000, an increase of \$14,000,000 in one year. The total amount of taxes collected by Cuyahoga county last year for all purposes was \$16,735,000. If Cuyahoga county were compelled to liquidate her debt, with her present revenues, it would be compelled to suspend all county, city, village and township government and close her

schools for about five years. If Hamilton county attempted to retire her bonded indebtedness of \$82,000,000, she would be compelled to suspend all government for a period of seven and one-half years. The public debt microbe is not restricted to cities. Its devastating ravages are in evidence in all sections of the state. If payment of public debt were required from present revenues, every one of the eighty-eight counties would be compelled to suspend government for periods ranging from eight months to seven and one-half years.

"But," says the tax spender, "you must consider our assets. We have valuable parks, public buildings and equipment." These assets are usually liabilities. They cannot be used to pay debts, and they increase rather than decrease taxation. In fact, if such "assets" are constructed from the proceeds of bond issues, it sometimes happens that the annual sinking fund requirement to pay these debts and the annual interest do not leave the district sufficient funds to use its "asset." Ever since the first king was crowned the taxpayer always has been and always will remain the greatest asset that has ever been discovered.

If bond issues were only authorized for the construction of public improvements that will outlive the maturity of the bonds, the evil would not be so serious, but there are cities, this very day, this very hour, issuing bonds to gather garbage and sweep streets—bonds that will have to be paid by the children who are now in the primary grades of our public schools.

High Taxes a Result of Debt

Let us see what effect this mountain of debt is already having on taxation. Five years ago, when the Smith one per cent. tax law was enacted, it was claimed that it would reduce taxation, not only as to rate, but also in the aggregate. Has it done so? In 1900 Ohio taxpayers paid into the eighty-eight county treasuries \$43,500,000 in direct taxes. Fourteen years later this sum had increased 100 per cent., for the total collections in 1914 were \$86,000,000; and even this vast sum was not sufficient to keep the wheels of government revolving without resorting to bond issues. In 1915 we find that nearly \$100,000,000 was raised to satisfy the appetite of government, and still the cry is heard from hundreds of taxing districts in Ohio, "We are bankrupt and have deficits aggregating millions of dollars. What shall we do?"

It is a condition, not a theory, that confronts the taxpayers of Ohio, and profanity is not going to repair the damage. The average citizen who denounces the extravagance and incompetency of the government would not improve the service or reduce expenses if placed in office. The public service will never be better than the laws governing the same. Not one public official in a thousand is stronger than the law.

The crisis that confronts the various taxing districts of Ohio must be met, and there is only one physician able to cure the malady. The condition must be met and solved by the general assembly, and it is high

time that taxpayers awake to the danger and elect men capable of giving us constructive legislation.

In the past we have attempted to correct our taxation ills from the tax-spending end of the problem. In the future we must include the tax-paying and the tax-dodging end and approach the subject from all angles.

It is doubtful if there is a single taxing district in Ohio that could not live within its means and maintain all necessary governmental activities under the Smith one per cent. limitation if all debts were liquidated and all were operated on a cash basis. Past indulgence in the craze to create vast debts is the root of all present difficulties. Previous to 1912 new bonds could be issued to pay off old bonds without a sinking fund provision, but the amendment to the Constitution adopted in 1912 requires that no bonded debt shall be incurred or renewed unless provision is made for the levy of sufficient taxes to meet the annual interest and retire the bonds as they mature. This amendment, while a necessary and wise restriction, has hastened the present crisis in the finances of many cities and other local taxing districts.

How will these embarrassed districts get on a cash basis?

Getting on a Cash Basis

The general assembly, by wise legislation, can aid greatly, but self-help is also indispensable. Here

are some suggestions:

First: The most important and essential requirement is to make the purchasing power of a taxpayer's dollar equal to a private dollar. It cannot be successfully controverted that at present the taxpayer's dollar is at least forty per cent. less potent than the private dollar.

Second: All departments and subdivisions of government must practice self-denial and citizens must not demand 45 centimeter improvements in a 12 centimeter town.

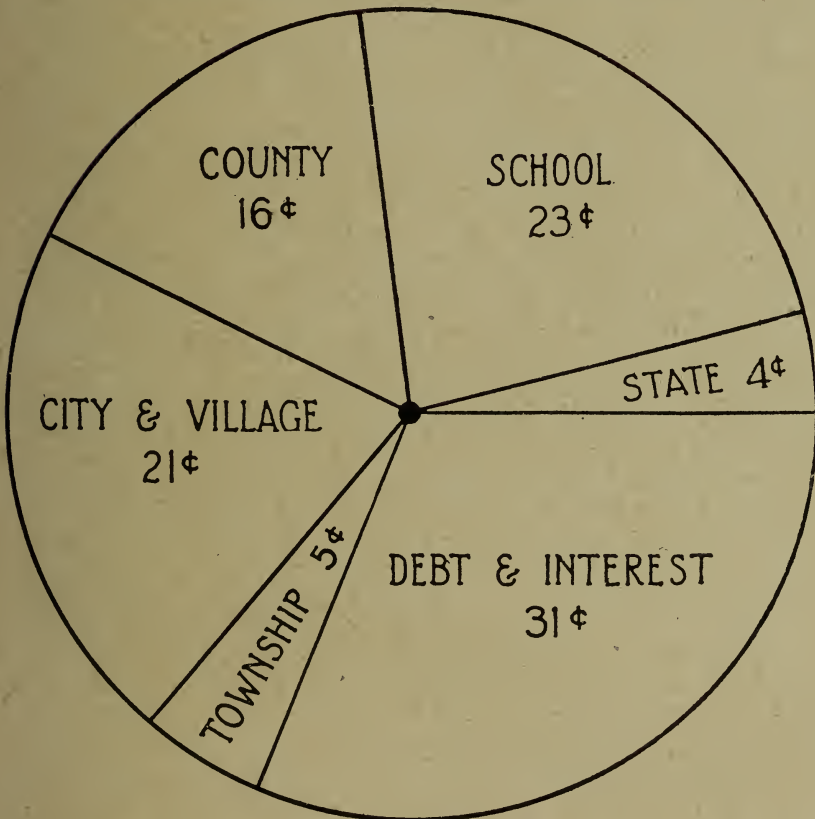
Third: Limit the creation of all public debts payable through general taxation to not in excess of three times the total annual revenues of the taxing district. An increase in income will automatically enlarge the powers to create debt. The amount of debt that a subdivision may safely incur must necessarily always be in direct proportion to its income. Debt in excess of the foregoing proportion should only be issued when authorized by a three-fourths vote. All other laws authorizing the creation of debt should be made to conform to this limitation and nine-tenths of such laws should be repealed.

Fourth: Retain the limitations of the Smith law and prevent any attempt to weaken its provisions or restrictions.

Fifth: Enact laws that will equitably tax all moneys, credits and other intangible property. In Ohio today real estate and public utilities pay 75 per cent., while moneys, credits and investments pay only 12 per cent. If the Smith law is to be preserved, some adequate way must be found to tax intangible property.

No. 3

DIRECT TAXATION \$86,000,000—WHERE IT GOES.



Each and every dollar paid into a county treasury goes for the purposes indicated in the circle in the proportion shown, which is an average for the whole state.

Sixth: The state's proportion of the liquor tax, now amounting annually to about \$1,750,000.00, should be relinquished to the taxing districts where the saloons are located. The state has ample revenues from other sources and should not receive any part of such local taxes.

Seventh: The state last year received \$213,046.63 as its proportion from inheritance tax collections. The state gets 50 per cent. of all such taxes collected in Ohio. The state does not need a dollar of this tax, and it should all go to the districts where the estates are located.

In conclusion, let me state emphatically that the government must be honestly and economically administered if we are to expect all citizens to respect the laws and pay their just share of taxation. Common honesty is the sub-structure on which a free democracy must rest. It is the duty of government, so conceived, to bestow its benefits on all alike, and to require all its beneficiaries, according to their means, to bear the burdens necessary to its support. When this is not done the contributing citizenship have the same contempt for government as those who, from selfish motives, disregard the law, and evade their proper public obligations.

Law is the voice of government and should promote justice and prevent dishonesty and wrong-doing. If a free democracy bestows equally the benefits of government on all its citizens, *drastic laws* should compel all to render equitable support to the government.

I recognize that it is fundamentally wrong to declare that government must be limited in the amount of taxes that it may collect and the aggregate of debt that it may create, but under the political spoils system, such limitations are unavoidable and must be absolutely fixed, or the burden of taxation on visible property will become confiscatory.

When the people demand and secure the same degree of efficiency and economy in their government as they are compelled to exercise in private affairs, then may all limitations and restrictions be removed, and government will become an unmixed blessing to all of the people all of the time.

STATE INDIRECT TAXATION

Over 15,000 domestic and foreign corporations, including about 1,300 public utilities, for the privilege of doing business in Ohio, are paying into the state treasury in excess of nine million dollars annually. In addition these same corporations are paying into the eighty-eight county treasuries over one-third of all direct taxes now being collected each year.

For the fiscal year 1900 the indirect revenues of the state amounted to \$2,912,954.61. For the fiscal year ended June 30, 1916, such receipts have totaled \$15,873,548.81, most of which were paid by domestic and foreign corporations doing business in the state. The enormous increase in recent years in state indirect taxes is largely responsible for the rapid growth in governmental activities and state expenditures. A plethoric state treasury always leads to the creation of needless governmental functions and a vast increase in the payroll of the state. This rapid growth in state expenditures is strikingly exemplified by the fact that the total of 34,300 warrants on the state treasury issued by my predecessor during his last fiscal year, ended November 15, 1912, amounted to \$13,656,263.76, while the 166,853 warrants issued by the auditor of state's department for the fiscal year ended June 30, 1916, called for payments from the state treasury of the stupendous total of \$19,695,902.33. Thus in about three years the annual payments which the auditor of state has been compelled to authorize by the issuance of warrants has increased \$5,975,386.62. At times my auditors have been almost "swamped" with the number of vouchers presented for payment, but the auditor of state's department is not objecting to the additional work. The tax payers of Ohio are the ones to complain. The state's revenues are now so vast that the general assembly has difficulty in finding ways to spend it all. This enormous income is no advantage to the state. Ohio's state government would be more efficient today had the receipts from indirect taxation for the past ten years been forty per cent. less.

While it is just and proper that corporations granted certain rights by the state, or enjoying special privileges, should pay a fair excise or franchise tax to the state, yet corporations doing a legitimate business in Ohio are entitled to a square deal, no more, no less. They should not be required to pay for governmental activities that are not necessary, neither should they be compelled to contribute a half dozen kinds of assessments nor be annoyed with having to make complicated and technical reports to so many departments of government as at present.

A law should be passed providing for *one* honest indirect tax for each class of corporations, and done.

A law should be passed requiring from each corporation a single annual report properly condensed but sufficiently comprehensive to give all necessary information to all departments of government, and done.

A law should be passed providing for *one* annual inspection of each corporation, and done.

The industrial corporations of Ohio are a big and indispensable factor in the state's progress and should be relieved of all unnecessary burdens.

THE OHIO CANALS.

The most extensive and expensive public improvement ever constructed by the state was the Ohio canal system of 813 miles of waterways started in 1825 and completed in 1847 at a total cost of \$15,967,652.00. What three-quarters of a century ago was Ohio's most valuable asset has become since the Civil War her most neglected, criminally exploited, expensive, and profitless liability.

In the following amazing description of governmental incompetency in the management of Ohio's public works, no criticism is offered or intended in relation to the management of the department of public works by its present superintendent, Frank R. Fauver, or his predecessor, John I. Miller. They have vastly improved the conditions they found and have made commendable progress in spite of obsolete laws and the serious handicap of existing contracts made many years ago.

Since the completion of the canals, there has been expended on these public works, up to June 30, 1916, the enormous aggregate of \$16,458,006.00. Of this sum, \$7,495,460.00 has been spent in the thirty years since 1886. The total receipts during this thirty-year period from water and power rentals, leases, tolls, etc., have been only \$3,187,861.00. Thus, during the life of the generation just passed, for every dollar received from the canals the state has put two dollars back in expenditures.

As a notable exception to the rule for over forty years, it is a pleasure to be able to state that for the fiscal year ended June 30, 1916, for the first time the receipts from the canals have exceeded the expenditures. This was made possible by small appropriations for permanent improvements. We have no doubt, with proper management, these excess receipts will grow larger from year to year, and, when the ancient contracts now standing (which represent past political gifts to private corporations) expire and the contracts are renewed on a revenue basis, fair and just to the state and the lessees, the canal system of Ohio will again become one of the big revenue producers for the state treasury.

The superintendent of public works is handicapped with a lack of authority that he should have, and embarrassed with certain other broad grants of power as to leasing, valuing and selling canal lands and water rights which he should not possess. The laws seem to throw every obstacle in his way when it is a matter of conservation and utilization, and grant him free rein if he is inclined to misuse and squander the state's property. All this is due to the fact that laws of ancient enactment

passed to meet conditions seventy-five years ago are still in force. There are over 450 sections of law on this subject now on our statute books. Most of these laws were enacted for the very obvious purpose of serving special interests. Few were passed to benefit the canals or to protect the public. Several commendable laws have been passed by recent general assemblies, but most of these apply to the state reservoirs and parks and not to the canals.

The changing of control of the canals from a board to one man, the superintendent, while a wise reform, places in his hands discretionary powers which should not originally have been placed in the hands even of the three members of the board of public works. Such rights as the determination of what lands shall be sold, the valuation of the same and the time and method of sale should never be delegated to a single individual. The act of 1888, amended in 1889 and again in 1915, provides that whenever the superintendent finds that a tract of land, berme bank, canal basin, outer slope, tow-path or reservoir is not necessary for the maintenance and navigation of a canal, he may fix a value on same and lease it for fifteen years at a rental of six per cent. of the valuation he has fixed. This act further provides that if the superintendent fails to make such a lease, he may sell the land at three-fourths of the valuation fixed by him. Worse still, and to add further complications, the act of 1872 has never been repealed that empowers the auditor of state to sell at public vendue similar lands at or near the canals or contiguous to "the Mercer and Lewistown reservoirs." We are still operating under the act of 1840, which provides that surplus water power may be leased by the superintendent in perpetuity or for a term of years, at his discretion, at a rental fixed by the superintendent. It is a marvel that the state has any claim at all today on the canals and reservoirs.

There is no fixed policy of the state declared in any of the legislative acts now on the statute books. The superintendent is left to his own devices and judgments. Harassed as he must be by private interests, surrounded by political influences that do not always seek to conserve the interests of the state, clothed with power to determine the annual rents and to sell any lands at his own valuations, his position is an embarrassing one, and it requires an official of great honor and integrity to resist the temptations and corrupting influences that surround him.

The general assembly is charged by the constitution with the duty of determining the fixed policy of the state in such matters. It should act, and the line of action finally decided upon should have a definite objective and be calculated to conserve to the state what is left of this valuable inheritance.

We are under obligations to Hon. Frank Fauver, superintendent of public works, for the following information relating to the state canals and reservoirs:

Ohio Canal System Ohio's canal system comprises two main thoroughfares as originally constructed, viz.: The Ohio and Erie canal, extending from Lake Erie at Cleveland to the Ohio river at Portsmouth, a distance of 311 miles; the other, the Miami and Erie canal, extending from Manhattan, near the mouth of the Maumee river at Toledo, to the Ohio river at Cincinnati, a distance of 250 miles.

Ohio Canal Of the Ohio canal, about three miles of the northern terminal was granted to the city of Cleveland for street and sewer purposes by the general assembly of Ohio. No portion of this grant was ever used for such purposes by the city, and it is now owned by The Cleveland Terminal and Valley Railroad Company, but operated by the Baltimore and Ohio system. This right of way is now worth \$6,000,000.00.

The portion of the Ohio canal between its junction with the Dresden side cut and the southerly terminal at Portsmouth, a distance of 161 miles, was abandoned by the general assembly in 1911, and the public works department was authorized to make surveys and plats and to sell or lease the same as may be deemed for the best interests of the state. The surveys and plats have recently been completed and negotiations are now pending for selling and leasing a considerable portion of this canal.

The canal as now constituted comprises 147 miles between Cleveland and Dresden where it connects up with the Muskingum river improvement, 91 miles in length, formerly owned by the state of Ohio but turned over to the national government by the general assembly in 1887.

Miami and Erie Canal This canal as originally constructed extended from Manhattan, about five miles north of Swan creek in the city of Toledo, to the Ohio river at Cincinnati, a distance of 250 miles. The north end of this canal from Swan creek to Manhattan was abandoned by the general assembly and turned over to the city of Toledo for street and sewer purposes, but only a very small portion of it was ever used for such purposes.

The fine court house of Lucas county stands on what was formerly the bed and banks of this canal. The Spitzer sky-scraper occupies a part of the canal site, and a number of other valuable buildings occupy portions of it, but a railroad company occupies a greater portion of it. This property is worth between \$3,000,000.00 and \$4,000,000.00.

It is worthy of remark that in all the early legislative grants of state canal property to the cities of Cleveland, Cincinnati and Toledo, involving property worth close to \$10,000,000.00, the state of Ohio never received a dollar compensation. As by far the greater portion of this abandoned canal property soon fell into the hands of railroad corporations, it is fair to presume that this was the object sought by the original promoters for the abandonment of the terminals of the canals. By legis-

lative grants to the city of Cincinnati in 1911 and 1913, about nine miles of the southerly end of the Miami and Erie canal was granted to the city of Cincinnati for a boulevard and sub-surface railway, which, with the previous donations by the general assembly, reduces the length of the Miami and Erie canal proper to 236 miles.

Branch canals connecting with the main canals were constructed as follows:

Warren County Canal, 17 miles in length, cost the state \$217,552.00, and was sold under an act of the general assembly for the sum of \$40,000.00.

Wabash and Erie Canal, between the Indiana state line and junction, above five miles south of Defiance, was abandoned by the general assembly and given to the abutting land owners. This was a job worked through on the last day of a legislative session. Neither the canal commission nor the board of public works knew of the bill until it was passed. It was worth at least \$50,000.00 for a railway right-of-way.

The Sidney Feeder, 14 miles in length, is still in use as a feeder.

The Grand Reservoir Feeder, two miles in length, is still used as a feeder.

The Loramie Feeder, one-half mile in length, is still used as a feeder.

The Middletown Feeder, one-half mile in length, is still used as a feeder.

The Cooper Hydraulic or Mad River Feeder, about one-third of a mile in length, is still used as a feeder.

Hamilton Side Cut, about three-fourths of a mile in length, recovered from the Pennsylvania Railroad Company, by the Ohio Canal Commission, and sold in parcels, aggregating about \$40,000.00.

Eggleston Avenue, formerly the terminus of the Miami and Erie canal, about 3,000 feet in length, granted to the city of Cincinnati for street and sewer purposes, but turned over to the Pennsylvania Railroad Company for switch track purposes; recovered by the Ohio Canal Commission in 1895. A portion of it was sold for \$57,000.00 and the rest of it is now under lease to the railroad company on the valuation of \$150,000.00. This was merely payment for the additional burden placed upon it by the railway company, the city retaining the remainder for street and sewerage purposes.

Hocking Canal, as originally built, extended from the junction of this canal with the Ohio canal at Carroll to Athens in Athens county, a distance of 56 miles. The general assembly abandoned a portion between the lower lock in Nelsonville and Athens, a distance of about 15 miles, and gave the same to the abutting land owners. The most of it was shortly afterwards acquired by the Hocking Valley Railroad Company for right of way purposes. The state still has a fee simple title to 33 miles of this canal between Main street, in Lancaster, and the lower lock in Nelsonville. The remaining eight miles, the state holds an easement

sufficient to place a railroad company in possession of it for railway purposes. This portion of the canal between Lancaster and Nelsonville is worth about \$100,000.00.

The Columbus Feeder, extending from Columbus south 11 miles to its junction with the Ohio canal at Lockbourne, abandoned by the general assembly in 1911, and the public works directed to survey and plat the same with a view to selling or leasing it. Nothing has been done towards disposing of it. The property is worth from \$80,000.00 to \$100,000.00.

Walhonding Canal, 25 miles in length as originally constructed; 19 miles abandoned and partially disposed of.

Sandy and Beaver Canal, six miles in length that was owned by the state; abandoned by the general assembly and reverted back to the original owners.

Lake St. Marys, original area, 17,603 acres; present area, 15,748 acres.

The State Reservoirs

This difference was caused by lowering the waste weir line 5.4 feet and selling a portion of the margin between the old and new waste weir line.

Indian Lake, land acquired by state, 7,200 acres.

This included considerable land outside of the reservoir which was later sold, reducing the area of the present reservoir to 6,334 acres.

Buckeye Lake, land acquired by the state, 4,200 acres, of which about 200 acres outside of the reservoir were sold. Present area, including embankments and borrow pits, about 4,000 acres.

Portage Lakes, originally acquired 1,979 acres, none of which has been disposed of. Area of new reservoir, 215 acres; total, 2,194 acres.

Loramie Reservoir, which includes considerable land outside of the present waste weir line, 1,900 acres.

Present area of all state reservoirs, 30,176 acres.

These lands, at a conservative estimate, are worth \$250.00 per acre, or an aggregate value of \$6,219,176.00.

All the above reservoirs, except the Loramie, have been dedicated to the use of the public as public parks and pleasure resorts, and it is hoped that the next general assembly will dedicate this beautiful body of water to the same purpose.

The above description by Superintendent Fauver contains valuable historical information and shows plainly the state's gross neglect, in the past, in the management of its public works.

About ten years ago the state decided to reconstruct and restore the Ohio canal system and place these neglected waterways in proper condition for navigation. It was hoped that such rehabilitation would result in the canals becoming large carriers of certain kinds of freight. With canal rates far below the charges of railroads, it was believed that certain heavy commodities, including minerals, farm products and manufactured

articles that require low freight rates rather than rapid transit would be largely transported on these great inland waterways. The appropriations for canal reconstruction for the four years from 1906 to 1909, inclusive, aggregated \$1,844,000.00. New locks and lock gates were built and vast improvements initiated. But suddenly all activity ceased. Whether with succeeding general assemblies better judgment triumphed over misguided enthusiasm, or whether those who do not desire competition in freight rates made their influence felt is still one of the unsolved mysteries of Ohio governmental history.

Let us see what the annual income to the state really is on this vast canal property on which Ohio has expended in construction and for repairs and maintenance \$32,425,658.00. For the fiscal year ended June 30, 1916, the receipts were as follows: Boat licenses, \$8,159.00; tolls, \$85.30; water, \$57,795.25; water power, \$39,017.44; land rent, \$82,442.85; land sold, \$58,007.10; miscellaneous, \$6,067.19; a total from all sources for the year of \$251,574.13. Some may be astonished at the small amount received as tolls. This need not occasion surprise, for there is not a regular passenger or freight boat running on any canal in Ohio except within the corporate limits of Cincinnati.

State Losing on Old Contracts. These annual receipts represent payments by approximately 180 individuals and corporations for securing water, power, ice, etc., from the canals and reservoirs. Each consumer has a contract with

the state, some recent, some ancient, for various periods of time from one year to ninety-nine years. The abstract of contracts in the office of the superintendent shows 17 contracts run for 99 years, 30 for 30 years, 74 for from 10 to 15 years, and the remainder for from 1 to 9 years. There is no uniformity in these contracts. They not only vary in quantities used, but there has been no regularity in the prices charged different companies for similar amounts of water consumed. These contracts range in amounts from a one-inch supply pipe at \$10.00 per year to a 48-inch pipe at \$12,000.00 per year. Here are the total annual water and power rentals paid at the different points on the canals:

Akron -----	\$21,420 00	Columbus -----	\$1,000 00
Cleveland -----	17,476 00	Delphos -----	981 00
Cincinnati -----	17,046 00	Canal Dover -----	980 00
Toledo -----	6,304 00	Newark -----	371 00
Dayton -----	4,868 00	Celina -----	329 00
St. Marys -----	3,764 00	Dresden -----	325 00
Piqua -----	3,515 00	Trinway -----	294 00
Napoleon -----	2,994 00	Defiance -----	232 00
Coshocton -----	2,400 00	Lakeview -----	228 00
Middletown -----	2,396 00	New Bremen -----	150 00
Hebron -----	1,173 00	Spencerville -----	34 00
Newcomerstown -----	1,030 00	Minster -----	20 00
		Buckeye Lake -----	10 00

In 1915, a contract was made by the state with the American Steel and Wire Company, of Cleveland, by which the former agrees to supply water from the canal to the company through a 48-inch intake pipe for a period of 25 years, the annual payment by the company to the state to be \$12,000.00.

Compare this recent contract with some made years ago.

Contract No. 1—Expires in 1926, intake pipe 48-inch, state receives annually \$923.00.

Contract No. 2—Expires in 1918, one 42-inch and two 24-inch pipes, state receives \$2,000.00 per year.

Contract No. 3—Expires in 1920, supply pipe 28-inch, state receives \$5.00 per day.

Contract No. 4—Expires in 1921, uses 30-inch pipe, pays the state \$1,050.00 per annum.

Contract No. 5—Expires in 1967, power permit, pays the state annually \$450.00.

Contract No. 6—Expires in 1952, power permit, pays the state \$270.00 per year.

There are 40 corporations and individuals using water and power from the canal from Carthage through Cincinnati. Of these 12 have contracts with the state for power. These contracts run for 99 years. From all these companies the state's total annual rentals received for power are only \$6,930.00, and \$10,113.00 for water used, a total yearly revenue from the 40 consumers of \$17,046.00. The records in the auditor's office show that it has cost the state more the past ten years to keep this section of the canal in repair in order to carry out the contracts, than the total receipts by the state from the companies being served.

A representative of one of these companies appeared before the state emergency board asking for an emergency appropriation of several thousand dollars to repair a break in the banks of the canal. He admitted that his company pays the state for water rights only \$2,000.00 per year. He further stated that when the bank of the canal gave way the previous year and shut off the supply of water, the company was compelled to purchase water from the city of Cincinnati, and that it had to pay the city \$5,000.00 per day until the canal was repaired. No doubt the company could not afford to pay regularly \$5,000.00 per day for its water supply. But paying the state a less sum for 365 days' supply than it paid the city for a supply for one-half day is too great a discrepancy. It simply means that many years ago the state made a very liberal contract with this company, to say the least.

By reason of just such absurd contracts, some made for political reasons, some possibly through corrupt deals, and others as a result of governmental incompetency, the taxpayers of Ohio have lost millions of dollars in power and water rentals alone.

The greatest offender against good public policy in the administra-

tion of the canals has been the general assembly. Various legislatures in the past, either ignorantly or corruptly, have sold for a mere pittance or given away the most valuable sections of the canal system. As Superintendent Fauver's statement shows, these grants and gifts have meant an actual loss to the state of not less than ten million dollars. One of the darkest pages in Ohio history, a record that should make every self-respecting citizen blush with shame, is the pitiful story of how the most valuable possession of the state has been neglected, exploited, robbed and squandered, until the very name "Canal" has become a nauseating stench in the nostrils of all reputable citizens of Ohio. Just another evidence of the futility of public ownership under the spoils system of government.

The only way to save these vast and valuable public works from the incompetency and cupidity of some future general assembly is to permanently safeguard them by adopting a constitutional amendment forbidding the sale of any portion of the canal lands unless authorized by a popular vote of the whole state, and that sales when so authorized must be advertised and must be to the highest bidder. There should also be some regulations and restrictions as to leases for power and water. The state should always receive a fair compensation for all such grants. The canals and reservoirs comprise an immense land area. If privately owned, it would cost the state one hundred million dollars to purchase the land originally held by the state. Much has already been lost. The residue must be conserved and made profitable to the state.

If the coming general assembly wishes to honorably perpetuate its memory and render a great public service, it will submit a constitutional amendment containing the provisions above suggested as to canal land administration.

Ohio's five reservoirs comprise 30,176 acres and are dedicated to the use and enjoyment of all our citizens. An amount equal to the annual receipts from these artificial lakes should be appropriated each year by the general assembly to improve the same. The state should own all frontages on these reservoirs reaching back at least 150 feet from the water line. By such purchases and proper control and improvement, in a few years the state will be receiving a large and constantly increasing revenue from these five lakes. These beautiful bodies of water will some day become valuable assets of the state. In this era of conservation we cannot too zealously guard the state's water rights in reservoirs and canals.

All these canal lands were surveyed and platted by Superintendent John I. Miller, the work being completed last year. The present superintendent, Hon. Frank R. Fauver, has commenced a comprehensive industrial and economic survey of the whole canal system, including the reservoirs. It is a worthy enterprise and should be carried to a complete and successful termination. If properly performed, it will make possible a constructive policy in the future management and utilization of the state's canals and reservoirs.

STATE AID TO COMMON SCHOOLS

No one will deny that the most important duty of the state and of every taxing district in the state is to furnish every youth with the best common school education possible. It is proper that the state have such supervision and render such financial assistance as is necessary to insure the greatest possible efficiency in every school in Ohio, whether a city, village or an ungraded rural school. It is evident that all schools must be supported by local taxation, and that the state should render financial assistance only where local revenues are inadequate.

There is no brighter page in Ohio history than the inspiring story of the development of the free common schools of the state. For more than a score of years following its admission in 1803, Ohio citizens supported all common schools by private subscription. The first law *authorizing* a local school tax was passed in 1821, and the first mandatory law *requiring* a local school tax was enacted in 1825. For a number of years the receipts in each county from direct taxation for common schools were used almost exclusively for purposes other than tuition. Ohio common schools were not made free until 1838. The first direct state tax for common school purposes was levied by the act of March 19, 1838.

This tax was one-half mill on all taxable property in the state and was required to be collected and paid into the state treasury. Previous to this the state had been paying annually from the general revenue fund to each county the amount due as interest on the proceeds of sales of school lands. In 1838 a law was passed setting apart annually the sum of two hundred thousand dollars for state aid to common schools to be distributed in proportion to the number of white youth between the ages of four and twenty years. Part of this annual allowance came from the state direct school tax levy of one-half mill, the remainder coming largely from special taxes paid by banks, insurance and bridge companies. This was the first appropriation by the state for common school purposes, and the first payment of the two hundred thousand dollars was made in December, 1838. This plan was followed for sixty years, the annual appropriations being increased by various succeeding general assemblies until 1898, when \$3,566,947.00 was so appropriated for the two-year period.

In 1900 for the first time the method of distribution was changed, the act of that year authorizing the auditor of state to distribute on the basis of \$1.45 for each enumerated school youth. In 1902, the legislature changed this to \$1.50, in 1904 to \$1.70, in 1906 to \$1.75, in 1908 to \$1.95, in 1909 to \$1.85, and in 1910 to \$2.00, which has been retained as the basis ever since. The number of youth of school age in Ohio in 1915 was 1,298,656. The state will, therefore, pay in 1916 on this enumeration,

\$2,597,312.00. This is a large sum, but, as the total expenditures in Ohio for common schools last year, as reported by the superintendent of public instruction, were \$46,445,734.63, this contribution by the state furnished less than six cents of each one dollar expended.

In 1915 the taxpayers of Ohio contributed in direct taxes a total of \$86,780,538.00 for the support of county, city, village, school and township government. Of this amount the schools received \$28,374,306.04—a little over one-fourth of the total.

In 1915 the public school debts of Ohio amounted to \$48,707,647.19, a gain of \$11,984,737.00 in one year. This debt was issued for the following purposes:

School buildings.....	\$47,977,756 12
Tuition fund.....	188,572 08
General contingent expense.....	110,148 87
Contingent deficits.....	16,985 23
Miscellaneous unclassified.....	414,184 89
Total	\$48,707,647 19

While the total school expenditures in Ohio have increased from \$31,031,677.77 in 1912, to \$46,445,734.63 in 1915, yet it can be seen from the bond increase that a very large proportion of the gain has been for ornate school buildings in cities and villages. Of the increase in school expenditures in Ohio of \$15,414,056.86 in the three years from 1912 to 1915 the teachers only received \$1,652,298.76 of the increase. The teachers of the state in 1915 received as wages less than forty cents out of each dollar expended for school purposes.

Greatest Menace to Ohio Schools This rapid increase of school debt is the greatest menace that threatens the common schools of Ohio today, and every friend of popular education should demand a halt in the lavish and unnecessary expenditure of millions of dollars yearly on imposing architecture. Already out of every dollar received by the schools from a county treasury, twenty cents is mortgaged and must be used to retire bonds and pay interest. This only leaves eighty cents out of each dollar of school taxes collected that is available for the actual maintenance of our public schools. At the present rate of increase of school debts, it will not be ten years until it will require fifty cents out of every dollar of direct school tax collected to liquidate debt. The greatest enemy of our schools is the board of education that issues bonds to build a \$250,000.00 building, when one costing \$100,000.00 will meet all requirements.

The sources of common school revenues in Ohio, omitting proceeds from bond issues, are as follows:

Direct local taxes.....	84.3%
State common school fund.....	7.4%
Interest on trust funds.....	.7%
State aid to weak schools.....	.3%
State aid for county supervision.....	.6%
All other sources.....	6.7%

Why should the state collect by direct taxation over two and one-half million dollars annually and send it back to the counties where collected to be distributed on the basis of two dollars for each enumerated youth of school age? This distribution is made to rich and poor alike. In transferring this money from the counties to the state treasury and back again to the counties it entails a vast amount of unnecessary labor and expense and is of no benefit to any district needing assistance.

In making the annual enumeration of youth of school age there is great opportunity for fraud. It is to the pecuniary advantage of any district to pad its returns. Many districts pay their enumerators a per capita allowance. A city or village is perfectly willing to pay five cents per youth enumerated, regardless of whether real or imaginary, for there is a clear profit of \$1.95 on each, as the state pays two dollars per youth as reported. As a concrete example, Cincinnati in 1915 paid two cents per youth enumerated. The total enumeration in Cincinnati in 1915 was 85,394. The school year following this enumeration the total enrollment in the Cincinnati schools was 50,399. This year, 1916, the enumerators were paid by the day and the total enumeration as reported is 73,789, or 11,605 less than the total for the previous year. As a result the state will pay Cincinnati the coming year \$23,210.00 less than the past year. Ohio the past year paid on an enumeration in the state which was over 350,000 in excess of the total enrollment. It therefore paid over \$700,000.00 for youth that never attended school one day during the year.

Rural School Revenues Decreasing There are 1,200 special school districts in Ohio. Many of these are villages which have extended the boundaries of their special districts to include every store, factory, mill and valuable piece of taxable property in the vicinity. They even reach out and seize lines of railroad and other utilities outside the village to increase their tax duplicates. They build commodious and ornate buildings for grades and high schools and live in comparative luxury as to educational facilities. But how about the rural schools outside? The people who live in this adjoining territory furnish the life blood that makes it possible for these villages to prosper. They are being left poorer and poorer and their small tax duplicates, even under the maximum tax rate, will not produce sufficient revenues to run their schools. Yet these special districts get \$2.00 per pupil from the state just as do the poor little red school house districts

that do not have funds enough for over six months of school. Why should the state continue such a senseless and purposeless policy simply to follow a custom established seventy-five years ago?

The constitution guarantees equal educational opportunities to every youth in the state, but Ohio had existed as a state over a century before any law was enacted to require the state government to properly carry into effect this basic principle of our constitution. It was not until 1906 that the first act was passed by the general assembly providing for state aid to weak school districts, and no appropriation was made for the purpose until 1910, when \$50,000.00 was made available. During this present school year the state has paid out approximately \$150,000.00 for this purpose. This is the most scientific and beneficial state aid to common schools ever provided by the general assembly, but how inadequate is the sum of \$150,000.00 toward perfecting a state school system that costs annually over \$46,000,000.00. Why not stop the distribution of \$2.00 for each enumerated youth and use the two and one-half million dollars as a weak school fund, thus insuring proper school advantages to every youth in the state? If the entire amount is not required, the residue could be well employed in support of the state normal schools, in establishing night schools in the larger cities, and in providing thorough and necessary medical inspection in all public schools.

Medical Inspection Should Be Provided

Yearly the state of Ohio pays out vast sums from the state treasury to the horde of traveling state employes who spend their time inspecting factories, boilers, payrolls, taxes, paroles, utilities, oil, nurseries, orchards, stock, meters, automatic couplers, dairies, liquor, narcotics, fish, game, automobiles, steam engineers, mines, plumbing, fires, banks, building and loan associations, insurance, blue sky, loan agents, films, officials, high explosives, canneries, apiaries, the Ohio National Guard, canals, civil service, fertilizer, feeds, weights, measures, highways, oil wells and gas wells, exceeding, if you please, the famous fifty-seven varieties, hand-picked from the good old republican and democratic vineyards, thoroughly sorted, civil-serviced, and of uniform quality. It is a sad commentary on government when we consider the wonderful activities in their limitless ramifications as indicated above (fifty per cent. of which ought to be abolished) that the Buckeye state has millions to furnish political jobs and harass legitimate business but not one cent for medical inspection in our schools of our little boys and girls—our most priceless possession.

Our schools must be properly supported, and qualified teachers should be adequately paid, for we are year by year requiring more thorough training of all who seek to be instructors of our youth. What a contrast in comparison with the fitness required of public officials! It costs the taxpayers of Ohio one million dollars annually to determine whether republicans or democrats shall have the jobs. Elective officials

and members of the general assembly are not required to have a high school education and do not have to pass a civil service or any other kind of preliminary examination. Yet two months after election they are inducted into office and the members of the legislature in ninety days acquire a complete knowledge of the science of government, pass one thousand pages of laws and appropriate \$40,000,000.00 of the people's money and go home, having earned in these few months \$2,000.00 each.

How about the 30,000 teachers in the elementary and high schools of Ohio that teach the 930,783 pupils enrolled in our schools? Of the \$46,000,000.00 contributed in various ways by Ohio's citizens for the support of the schools, these teachers get only \$17,000,000.00, or an average of about \$54.00 per month. But before they are permitted to teach and receive this munificent compensation they are expected to attend college and receive normal training, and are required to pass a teacher's examination that would everlastingly "paralyze" the average public official. But think of the reward—\$54.00 per month—why, the janitors who sweep the floors and dust the furniture in the empty halls of the general assembly are today drawing \$60.00 per month each, and the legislature is not in session!

GENERAL ASSEMBLY

General Assembly Commended

Public servants should be criticised when wrong but deserve proper recognition for meritorious accomplishments. We prefer to speak of the good deeds first. The eighty-first general assembly passed three laws recommended and submitted by this department that are most praiseworthy.

First, a law controlling the publication of state reports and bulletins and providing for a publication of a single volume by the secretary of state containing a condensed summary of the reports of all departments and institutions of the state government. A vast amount of useless and expensive printing has in this way been prevented.

Second, a law providing that before any state officer or employe may attend at state expense any conference or convention outside the state he must secure the approval of the state emergency board that such trip is necessary. There are fewer expensive junkets now than formerly.

Third, a law placing in the hands of the state treasurer, where it constitutionally belongs, the collection of all fixed and permanent revenues of the state. The duplicates of indirect taxes and fees are now certified by the auditor of state to the state treasurer for collection, and there is in this way a proper and safe check on all such transactions.

These laws are saving the state thousands of dollars annually.

General Assembly Criticised

The eighty-first general assembly failed or refused to pass a number of very important and necessary bills drafted and recommended by this department.

First, and most necessary, a bill providing for a state purchasing department and a state depository for unused or abandoned state property. At present such expensive articles as steel furniture, rugs, office furniture, adding machines, typewriters, etc., are purchased by the various departments at retail, and all such articles, unused or displaced, are disposed of at the pleasure of the various departments for any price they name, or thrown away.

For the fiscal year ended June 30, 1916, the discounts taken on purchases by the eighty departments (except the board of administration and the Ohio State University) amounted to only \$424.85, and at least half did not secure a single discount. The two exceptions took proper advantage of every discount offered, amounting to \$7,402.53.

No reasonable excuse can be offered for the failure of the legislature

to pass the bill to establish a purchasing department. It was right in principle, approved by the attorney general, and would have saved each year thirty to forty thousand dollars.

Another bill that was drafted in this department and presented, but rejected by the legislature, provided that before any department employ bookkeepers or auditors of appropriation accounts, it must first secure the approval of the auditor of state that such employes are necessary. The proposed law would have given the auditor no voice in the selection of any employe, but it would have enabled him to dispense with many needless employes who are duplicating work already performed in the auditor's office. The bill was reported for passage by the committee but was defeated in the house.

House Bill No. 326 was drafted in this department and at our request was introduced. It was to provide for an annual inventory by the auditor of state of all public property of the state, counties, cities, villages, townships and school districts. Under this proposed law all officers having custody or control of public property would be required to report the value of the same to the auditor of state. This important work would not have cost the taxpayers of Ohio one cent. The taxpayers paid for all the public buildings and equipment but the general assembly appeared to think that the taxpayers have no business to know how much of their tax money has been so invested and what they have to show for the enormous public expenditures of recent years. The bill was defeated.

House Bill No. 560 drafted by this department suffered a like fate. It was to provide for an honest and intelligent administration of the school and ministerial lands held in trust by the state. Had it been adopted it would have safeguarded the interests both of the schools and the citizens holding leases of such lands. This department devoted a vast amount of time and labor in the preparation of this forty-page bill and called to our aid Hon. W. E. Peters, an attorney of Athens, who is an authority on this subject. Examination was made of the thousands of special legislative acts in relation to the leasing and sale of these school lands passed at various sessions since Ohio was admitted as a state. The bill was carefully prepared and should have been enacted into law. The manner in which these school and ministerial lands have been neglected by the state in the past and their natural resources in timber, coal, oil and gas removed without compensation has been almost criminal. Even under the present obsolete laws we have already succeeded in collecting \$70,000.00 from coal and oil leases. The bill was referred by the house to the taxation committee and a hearing was promised. Educators throughout the state appeared at Columbus and asked to be heard on the bill. The agricultural commission favored the bill, as it would have enabled the commission to secure large tracts of unused lands for re-forestation. One of these tracts contains 1,700 acres. But all efforts were in vain. No hearings were granted and the bill died in committee.

The next general assembly should authorize the state auditor to make a complete abstract and survey of the unsold school and ministerial lands of the state, and an appropriation of \$8,000.00 should be made for the purpose. It is hard to secure the enactment of a law that has no jobs attached and has nothing to recommend it except its merits.

All these proposed laws presented by us to the general assembly were endorsed by the press of Ohio, and there were no reasonable excuses offered why they were not passed.

General Assembly Employees

At the beginning of each biennium when the newly elected general assembly first meets at Columbus, it faces the biggest and most important struggle of the whole session, and its entire time is absorbed day and night for two weeks. It is the grand rush by the faithful for jobs, and the most vital legislation receives no consideration until this contest is decided and one hundred names are attached to the state payroll to serve 156 law makers. It does not furnish an average of quite one flunkie for each member. There is a proper regard for the superior dignity of the senate, for that body has more employes than senators, while the plebeians in the lower house have to be satisfied with one servant for each two members. If both want a drink of water at the same time, one has to wait. When this patriotic duty is performed of placing a sergeant-at-arms in each aisle, porters to right and left, page boys in front and right and left guard and full back on each door, the members heave a sigh of relief and proceed to get their bearings.

COST OF EMPLOYES AT REGULAR SESSIONS.

	Number of Members.	Number of Employes.	Wages Paid Employes.
1913 Democratic Senate-----	33	42	\$32,778 50
1915 Republican Senate-----	33	42	33,141 46
1913 Democratic House-----	123	57	38,686 20
1915 Republican House-----	123	58	40,058 33

COST OF EMPLOYES AFTER ADJOURNMENT.

	Number Employed.	Annual Salary.
1913 Democratic Senate-----	5	\$9,120 00
1915 Republican Senate-----	5	9,120 00
1913 Democratic House-----	4	7,320 00
1915 Republican House-----	5	8,520 00

From the above tables it will be seen that the two regular sessions of the present general assembly and its predecessor (each in session about four months) cost the taxpayers of Ohio for employes alone a total of \$144,664.49. Both general assemblies (eightieth and eighty-first) left a

bunch of employes on the payroll for two years. These "left overs" for the four years cost the state approximately \$68,160.00, making the total cost for employes for the two general assemblies \$212,824.49. At least fifty per cent. of this amount was absolutely wasted. The old time-honored custom of general assemblies following precedent and appointing twice as many employes as needed should be abandoned. If the legislature of Ohio sets the bad example of indulging in such extravagance, how can the thousands of state employes be expected to promote efficiency and economy in the state service?

Let me offer a suggestion which I believe that the next general assembly could adopt, not only with profit to the state, but with beneficial results to the legislature. The general assembly should require the state departments and institutions to detail competent employes to serve in such capacities as needed by the general assembly during its session. These trained employes would represent every department of state government, and they would be a great aid to the members of the legislature, and the experience gained would be beneficial to the departments represented. By this method the state would be saved over fifty thousand dollars in wages for the four months, and no department would be inconvenienced by the absence of one man for the short time required. The auditor of state's department will speed up and agree to furnish one competent man.

During the regular sessions of the eightieth and eighty-first general assemblies, 7,348 long distance telephone calls were made, costing the state \$5,142.72. Nine-tenths of these calls are personal and have no relation to legitimate state business and should be abolished. If the present auditor of state succeeds himself, he will pay no more long distance telephone bills for the general assembly unless a law is passed authorizing same. A few members, be it said to their honor, paid their own telephone bills, amounting to \$206.55.

A majority of the members of the eightieth and eighty-first general assemblies were conscientious and reputable citizens, and their motives were honorable while in the service of the state. In the future such capable, self-respecting members should demand a system of recording and verifying their expenditures, transactions and supplies received and thus protect themselves from the discredit that has heretofore been cast on the whole body by a few unworthy members whose shameful extravagance and misconduct has disgusted the whole state.

STATE LIQUOR TAX RECEIPTS

The Scott law of 1883 was the first law to tax saloons under the constitution of 1851, that was permitted by the supreme court to be enforced, but the state received no part of the tax until the law was amended in 1888 and the tax increased from \$200.00 to \$250.00. From 1883 to 1914, inclusive, the total receipts from saloon taxes have been as follows:

Received by the state.....	\$35,194,581 85
Received by municipalities.....	69,136,653 76
Received by counties.....	22,311,663 81
Received by townships.....	3,808,080 27
Total	\$130,450,979 69

For the fiscal year ended June 30, 1916, there was collected and paid into the state treasury by the counties as the state's share of liquor taxes (3/10) a total of \$1,752,850.74. Why should the state participate in a local tax of this character? A saloon tax is to cover the expenses of regulating the traffic, furnish police protection and to meet, as far as possible, the maintenance of those who become public charges as a result of intoxicating liquors. These are purely local matters and the expense necessarily has to be met by the political subdivision where the saloons are located. Why should the state rob these communities that need every cent of this saloon tax? The special annual fee of \$100.00 paid to the state by each saloon is ample to meet every expense which the state incurs in its supervision of the granting of saloon licenses. The state liquor license commission received in this way the past year \$689,935.19. After paying all the expenses of the commission, including inspections and prosecutions of law violations, there remained a surplus of \$481,126.31, which will ultimately all go into the state treasury.

The state should, therefore, not receive any part of the receipts from the annual tax of \$1,000.00 on each saloon, but all such revenues should be retained by the districts where the saloons are located.

TOP-HEAVY GOVERNMENT

How easy it is, when revenues are ample, to secure new government. It is no difficulty for an administration to plan some new scheme of supervision and inspection of private or corporate business that necessitates the appointment of a small army of inspectors. But whoever heard of an obsolete department of government being abolished? The mere fact that there are several jobs attached will save to posterity the most useless state board or bureau. The tendency to create new governmental activities is not a modern political germ. It is an evil that has been increasing for many years, and it will continue just so long as general assemblies are permitted to increase taxes. A full treasury will perpetuate the system.

There are a number of double-barreled, triple and quadruple state boards and commissions in Ohio that would render the state much better service if each was headed by one competent man. Recent personal controversies and deadlocks in certain state boards would be avoided by having centralized authority. Why not have four governors if board and commission government is more efficient than one individual in charge of a department?

A large reduction in expenditure would be secured and better service rendered the state if a number of these minor boards were attached to the departments controlled by the elective state officials—attorney general, secretary of state, auditor and treasurer. These officials are the direct representatives of the people and are paid ample salaries for whatever responsibilities they are required to assume. Instead of thus centralizing authority in responsible hands who can be held directly accountable by their masters, the people, the policy of general assemblies in the past has been to take away power and responsibility from these executive officers and create new boards and commissions with an imposing list of supernumeraries attached, subject to the approval of the governor. A few years ago the auditor of state had charge of all tax matters. This power was taken from him and the state tax commission was created with three members in charge. Previously the work was done by the auditor of state's department without additional cost. Today the tax commission is costing the taxpayers as much per annum as the total cost of operation of the office of auditor of state. The auditor of state formerly prepared the budget, but the general assembly took this power away also, and created a new department under the governor. As a result what formerly cost nothing now costs the taxpayers \$10,000.00 per year.

The worst example of top-heavy government in Ohio is the army of traveling state inspectors. For fifty years general assemblies have been

adding inspectors for every conceivable purpose. The best evidence that each general assembly is wiser than its predecessor is the fact that it thinks of something new to inspect. This has gone on until we have today about fifty-seven varieties of such traveling investigators, all at good salaries, and the state pays transportation, hotel bills, etc. These inspections are made from one to four times each year, whether they are needed or not, and the same building may be visited by a half dozen inspectors for various purposes. Years ago certain departments only made inspections on complaints. Today these inspections are required by statute whether needed or not. For the fiscal year which ended June 30, 1916, it cost the state for traveling expenses alone a total of \$404,449.17. All regular inspectors should be paid a salary sufficient to defray their own expenses. If this were the law there would be much less unnecessary traveling.

CURBING STATE EXPENDITURES

In assuming the duties of auditor of state in 1913, it was my firm belief that the duty of first importance is to carefully audit all bills presented for payment. A requirement of almost equal concern is to intelligently record all financial transactions so that both the department and the public may know at any hour of the day the exact condition of the state's finances. Four years of service as auditor of state have confirmed these opinions and emphasized the necessity of properly auditing and recording every voucher presented and of rejecting all illegal or extravagant expenditures. As a result of a strict adherence to this policy, claims aggregating \$95,000.00 have been refused payment, and without doubt a saving to the state of a vastly greater amount has resulted from a knowledge by all departments that questionable expenditures would be rejected. The fiscal reforms introduced in the auditor of state's office have doubled the work of the department, but the records today will exhibit at a glance the exact condition of the appropriation accounts of every department and the balances remaining to the credit of each.

Regardless of who may be auditor of state, the people should demand of the general assembly that he be given all reasonable and proper power to protect the public treasury. He should be given the authority, when approved by the attorney general, to withhold the salary of any officer or head of a department until the provisions of all appropriation acts are complied with.

Every appropriation bill should contain a specific requirement that competitive bids be secured on all important purchases and contracts. Provision should be made that members of the legislature, state officers and employes shall not be interested in or directly or indirectly receive any profit from the sales of any supplies to the state.

No officer, employe or appointee of the state should be permitted to draw more than one reasonable compensation for services rendered the state.

When an officer or employe of the state is absent for pleasure or on private business or not performing his statutory duties, the auditor of state should have authority to make proper deductions from the salary voucher.

In 1912 a constitutional amendment was adopted making it constitutional for the general assembly to permit by statute law the filing of suits against the state. Until the general assembly acts under this constitutional grant of power, a state officer or employe may incur bills at pleasure, and when payment is demanded, can hide behind the sovereignty of the state and say, "You cannot collect a cent; I am working for the state."

If it is just to attach the property or wages of a private citizen for debt, why should the salary or wage of a state officer or employe be exempt from attachment, and he be thus permitted to evade the payment of honest debts?

Hundreds of claims against employes of the state have been filed with the auditor of state during the past three years.

STATE POSTAGE EXPENSE

In 1914 it cost the state \$104,522.74 to pay the postage bills of the departments and institutions of the state government. For the fiscal year ended June 30, 1916, the postage expense has amounted to \$117,148.87. Only a few departments keep detailed records of postage used. Where such records have been kept the cost has been reduced an average over fifty per cent. over former years. The auditor of state's department believes in furnishing the citizens of Ohio with condensed reports, documents, pamphlets and statistical matter on state affairs for the purpose of increasing interest in the state government. The taxpayers must keep in touch with the government, or they are going to be touched by the government with a tax rate far in excess of one per cent. It has required over 100,000 reports and pamphlets of various kinds issued by this department to supply the demand from all over Ohio for information. All these were sent by mail. By installing a systematic record of postage expenditures and requiring daily reports of amount used, this vast growth in the number of pieces of printed matter mailed out has not only not increased the postage expense of the auditor of state's department, but we have actually found it possible to reduce the outlay for postage one-half over former years. The trouble in the various departments, with some exceptions, is that heretofore the office forces have been permitted to help themselves to postage stamps purchased at state expense.

CIVIL SERVICE

The electorate of Ohio through constitutional enactment in 1912, provided a proper and mandatory provision in the organic law for a real merit system in the public service of the state and its various subdivisions. The state, cities and other taxing districts have spent a quarter of a million dollars in attempting to carry out the mandate of the people, but, so far, the whole experiment has been a disgusting farce. No general assembly in passing civil service laws can, seemingly, lose sight of political patronage. One party attempts to nail down the jobs and the other is looking for a legislative crowbar to pry them loose.

The merit system is right in principle and government will never be either efficient or economical so long as the spoils system is adhered to by both parties. But if civil service is to continue being made a political football, the people should eradicate the whole system, root and branch. Such an expensive travesty should not be tolerated.

THE PANAMA-PACIFIC EXPOSITION

In 1911 a law was passed which provided in part as follows:

"It is of great importance that the natural resources, industrial development and general progress of the state of Ohio should be fully and creditably displayed to the world at said (Panama-Pacific) Exposition. * * * they should erect for the state a building in which to house and exhibit properly the *products* of the state."

The following appropriations were made by various general assemblies for the purpose specified in the act quoted:

1911 O. L. 102, page 316.....	\$2,000 00
1914 O. L. 104, page 5.....	100,000 00
1914 O. L. 104, page 215.....	25,000 00
1915 O. L. 106, page 66.....	20,000 00
1915 O. L. 106, page 708.....	11,671 63
Emergency Board, September 9, 1915.....	375 00
Total provided.....	\$159,046 63

Of the total of \$159,046.63 appropriated, \$124,349.75 was spent, and of this large expenditure only \$12,000.00 was used for the agricultural booth and display. The agricultural booth was not located in the Ohio building. The balance, \$112,349.75, was spent in making the Ohio building a commodious club with splendid furnishings, dining rooms, dance halls, bed rooms, shower baths, etc., and for salaries, traveling expenses and other personal expenditures. Telegrams and telephones alone cost \$1,116.72. Taxicabs cost \$685.00. Kitchen furniture, chefs and their assistants in the cooking department and food products cost over three thousand dollars.

The democratic party built the hotel and the republican party ran it. Instead of using the building for a real display of agricultural and industrial products, it was used to display politicians and camp-followers. It is evident that the republican party used the building for the same purpose that the democratic party had intended to use it.

The whole affair, instead of being a benefit to the state, was a discredit and an utter waste of public funds, and future general assemblies should see to it that public moneys appropriated to make displays of agricultural and industrial products be all used for such purposes and not be diverted to build and maintain hotels for the social and gastro-nomic enjoyment of officials and political favorites.

THE ARCHAEOLOGICAL AND HISTORICAL SOCIETY

A study of the labors and accomplishments of this society convinces me that it is one of the most economically administered departments in the state government. The publications of the society are an invaluable library of Buckeye historical and archaeological lore, and the splendid new building erected by the society on the Ohio State University grounds for museum and library purposes contains one of the most interesting and valuable collections of antiquities in America. This small group of representative citizens of Ohio composing this society has taken the small allowances granted by the general assembly, and without noise or bluster has issued numerous valuable publications and collected a vast museum of curiosities of prehistoric and pioneer days that are worth a hundred times the entire cost to the taxpayers of Ohio. The officers and their associates are rendering Ohio a notable service, and they deserve more liberal treatment by the general assembly. For the past ten years the society has received from the state an average of only \$1,951.80 per year for field work. For printing their publications which, in addition to numerous pamphlets, comprise twenty-four bound volumes, the cost to the state per year has averaged only \$2,836.80. The general assembly could perform no greater public service than to double the appropriation for field work, and funds should be provided to place these publications in every high school and public library in the state. From 1891 to 1914 general assemblies have appropriated \$164,000.00 for legislative histories and railroad maps, the former to satisfy the vanity of public officials, and the other for distribution by the members for political purposes. Had general assemblies been more liberal with the archaeological and historical society publications and less lavish with maps, the schools of Ohio and citizens in general would have received far more benefit. The political distribution of all state publications of an educational nature should be abolished, and the laws authorizing such publications should definitely state how and to whom the publications shall be furnished.

DRUG LAW ENFORCEMENT

It is an axiom of the science of government that divided authority is neither efficient nor economical.

Prior to the creation of the agricultural commission the state board of pharmacy had complete control of the licensing of druggists and the enforcement of all laws restricting the handling of poisonous drugs and narcotics. When the agricultural commission was organized, August 5, 1913, the enforcement of the laws in relation to narcotics and drugs was transferred from the state board of pharmacy to the agricultural commission.

Previously the state board of pharmacy had been handicapped in its work by the imperfections and indefinite provisions of the old laws which made proper enforcement of regulations and convictions of violations extremely difficult. The new law revised and simplified the methods of securing evidence and presenting same to the courts, and made convictions of law violations more easy and certain. With these changes in the law the public had a right to expect greater efficiency, an increased number of convictions and more economic administration. What are the facts?

The following is an accurate statement of comparative costs and of fines collected. The figures for the state board of pharmacy cover the period from December 10, 1910, to August 5, 1913 (two years and eight months), and for the agricultural commission and its successor, the board of agriculture, a like period ending March 31, 1916:

	State Board of Pharmacy.	State Board of Agriculture.
Salaries -----	\$6,140 31	\$15,553 85
Traveling expenses -----	5,034 23	15,698 60
Total -----	\$11,174 54	\$31,252 45

Thus for the same length of time the cost under the board of agriculture has been almost three times the cost under the state board of pharmacy. Have results justified this large increase? The fines collected under the state board of pharmacy were \$3,635.82, and under the board of agriculture, \$4,018.54, an increase of but \$382.72. Under the former the cost of analyses was \$335.00, while the agricultural board has expended for like purposes, \$1,720.00. It is difficult to discover evidences of greater efficiency in the foregoing figures and taxpayers will look in vain for the promised economy.

Why was the state board of pharmacy deprived of its most important prerogatives? It was created for the protection of the public from the improper handling of dangerous and poisonous drugs by persons without experience or authority. The members are appointed by the governor and are chosen because of their high standing in the profession. Such a board so selected is certainly more competent to enforce drug laws than a board organized primarily to make exhibits of farm products and inspect orchards and other agricultural interests.

The change has resulted in confusion and divided authority. The state board of pharmacy is required to examine applicants for certificates to practice pharmacy. The applicant must file a statement with the board giving age, place or places where he has studied or practiced pharmacy and the time spent in such study or practice. Under the present law, if the application bears evidence of falsification or forgery, the state board of pharmacy has no authority to investigate the matter. All such investigations must be made by the state board of agriculture. It would be just as sensible to have these investigations made by the film censors.

When the pharmacy board is satisfied that an applicant is qualified and he has successfully passed the required examination, a certificate is granted authorizing him to practice pharmacy, and the holder is thereafter not under the control and supervision of the board that granted him the certificate, but under the board of agriculture, and the inspectors of the latter board have no knowledge that he is authorized to practice pharmacy, unless an examination is made of the records in the office of the pharmacy board.

Charges of gross immorality and unlawful conduct have been filed with the board of pharmacy against some druggists of the state asking for the suspension or revocation of their certificates. The board has no authority to make investigations but must depend on evidence furnished by the inspectors of the board of agriculture. If these inspectors were working under the direction of the board of pharmacy, the evidence could be gathered more systematically and with much less delay, and injustice avoided in citing holders of certificates to appear before the board on charges that cannot be substantiated.

The centralization of power in the agricultural commission was no doubt wise in many particulars, but it was a serious blunder to give it any part of the duties of the state board of pharmacy, as it has resulted in confusion, divided authority and largely increased the cost of enforcing the laws regulating the sale of dangerous drugs. The decentralizers of the agricultural commission seemed to be satisfied to confine their efforts to decentralizing job holders, for they permitted drug inspection to remain in the hands of the new board of agriculture, not a member of which is a druggist. The pharmacists of Ohio should insist that the

general assembly restore to the state board of pharmacy all proper and necessary authority to prevent unlawful trafficking in poisonous drugs and dangerous narcotics.

STATE SPECIAL FUNDS

Why should the state of Ohio, for the purpose of adding to the general revenue fund, levy a special tribute on the doctors, the dentists, the druggists, the nurses and the embalmers of Ohio? There is no more reason why those engaged in the professions enumerated should be required to make special contributions toward meeting the salaries of state officials and the maintenance of state institutions than carpenters, masons, musicians or merchants. They are engaged in legitimate and necessary professions, yet for a number of years there have been laws on the statute books requiring those who desire to enter any one of these professions to submit to regular examinations, and before being permitted to engage in such profession, to pay into the state treasury certain fixed fees.

Such examinations are entirely proper and necessary, but the intent of the general assembly in collecting fees from those examined was to meet the necessary expenses of such examinations, and to provide for the maintenance of the boards appointed by the governor to conduct the examinations. It was recognized that it would not be proper to use regular funds in the state treasury derived from taxation to meet the expenses of such examinations, but no one ever suggested that advantage should be taken of any such fees assessed to replenish the general revenue fund.

It was the intention of the general assembly, by means of reasonable and proper registration fees, to create *special funds* to cover the cost of maintenance of these boards. All thus collected for examinations and renewals was to remain to the credit of the different boards, and, if necessary, all was to be used in administering the laws, promoting efficiency in the various professions and prosecuting law violations, but it was not the purpose of the authors of the laws to charge excessive fees to enrich the state treasury, nor was it their intention to resort to the use of general funds from the state treasury to maintain the boards. But the temptation to get some easy money to add to the accumulation in the state treasury now at interest seemingly could not be resisted. Since the organization of these boards the general assembly, by its grasping and greedy policy, has been able to "grab off" over \$40,000.00 from these registration fees paid by doctors, druggists, dentists and embalmers, and turn this large sum into the general revenue fund to furnish additional funds for the uplift and provide new jobs for the uplifters of the party in power.

Every penny of these fees paid into such "special and specific funds"

should be appropriated for the uses and purposes of these boards. At present, general assemblies are appropriating only a portion of the receipts, and each board is compelled to lobby and log-roll to get that portion. This niggardly policy of our law makers has compelled some of these boards to appear before the emergency board and beg for enough money to hold examinations, to buy postage, to mail out certificates and renewals to those members of the profession entitled to same.

Every doctor, druggist, dentist and embalmer in Ohio should interview his senators and representatives and demand that the general assembly keep "hands off" these special funds. If these boards, by the use of all fees paid in, are enabled to furnish Ohio citizens better and more scientific professional services (either by the enforcement of the laws or by necessary educational campaigns), they should be permitted to use their entire receipts. If the general assembly finds that these boards cannot profitably employ all funds received, the examination fees and renewal charges should be reduced.

BUREAU OF ACCOUNTING

The bureau of inspection and supervision of public offices is under the direct charge of the auditor of state. This bureau is performing a valuable service for the taxpayers of Ohio.

In taking charge of the office in 1913, we found that no systematic effort was being made by local officials to collect the amounts shown to have been illegally taken from public treasuries. Findings would be made by bureau examiners, but in most cases the money thus unlawfully obtained was never returned to the treasuries, and the work of the bureau was thus rendered practically valueless by the negligence of local authorities in compelling restitution.

From January 13, 1913, to June 30, 1916, the findings by the bureau of accounting have amounted to \$1,143,809.25. Of this total, settlements and collections have been made amounting to \$583,645.49. In addition there has been collected since January 13, 1913, on findings made under former administrations, the sum of \$246,433.81, making a grand total of \$830,079.30. By persistent effort and through the assistance of the attorney general, we have succeeded in collecting about seventy-two per cent. of all findings. From the organization of the bureau in 1902 to the beginning of 1913, the total findings for the eleven years was \$3,897,553.05, of which \$947,893.79 was collected during the period, or only twenty-four per cent. It will be seen that the collections during the past three and one-half years almost equal the total for the preceding eleven years.

The collections since 1912 have been increasing from year to year. Of the \$830,079.30 settled and collected since 1912, over half, or \$441,906.84, was for the year ended June 30, 1916.

Unless the findings made by the bureau are collected they might as well not be made, and under the present condition of the law it is difficult to enforce collection of findings. As the law now reads, the bureau working through the attorney general's department can do nothing without the co-operation and assistance of the local officials, so that if the local officials are careless or inefficient it is practically impossible to enforce the collection of findings, the law providing that the attorney general can only enter his appearance in suits already instituted.

In order to properly handle the findings it is necessary that the attorney general be authorized to institute suit for the collection thereof without the concurrence of the local officials. With the law so amended the findings can be collected. Until such a law is passed, the findings will drag along as they have in the past, and in many instances stand unpaid for years.

The present law should be amended so that the official bonds of the various officers should be broader in their scope. The bond should not only cover failure to perform official duties, but should also provide security for damage or loss caused an individual or taxing district by acts done by an individual holding official position, which acts were done by that official under cover of his official position, even if such acts were outside his official duties.

It would also be desirable for the legislature to devise some procedure that would supervise the giving of official bonds so that no bond would be accepted on which the sureties were not adequate and which was not in proper form, and also to see that the surety continued to be sufficient. It is true that the present statutes attempt to cover this ground, but this bureau is constantly finding bonds that are insufficient and which do not protect the taxing districts.

During the present year examiners from the bureau of accounting, in examining one of the cities in the state, found that the city auditor had appropriated to his own use \$20,000.00 of public funds. His bond was found to be worthless and the city will lose the entire amount. This is only one of many such cases that have come to my notice during the past four years. The public treasuries should be protected by sufficient and proper bonds or the whole expensive system of bonding public officials should be abolished. If the taxpayers have to pay for the bonding of public officials, as is becoming the custom, with so many bonds proving worthless, it is a question whether it would not be wiser for them to carry the risk themselves.

With prompt and thorough examinations and systematic collection of findings, there has come more efficient and economical service in most of the subdivisions of the state. But, while we are pleased with the

progress already made by the bureau of accounting, we feel that there are other tasks to be performed even more valuable than those already accomplished. It is my purpose, if permitted to serve another term, to have the examiners in the bureau take up the matter of efficiency and costs of production as well as the regular work of auditing accounts and examining public records.

Of Ohio's public debt of \$355,000,000.00, \$225,000,000.00 was created for the purpose of constructing roads, streets, buildings and other public improvements requiring engineers and inspectors in construction. The greatest weakness of the bureau in the past has been a lack of competent engineers. Many of the counties and cities of Ohio have been robbed and swindled shamefully in the construction of public improvements. Some counties elect surveyors who are not engineers and a few cities employ engineers who are incompetent politicians.

Realizing the importance of this requirement we placed in the bureau of accounting a very competent engineer. The value of his services is beyond estimate. He has assisted in recovering large amounts from contractors and officials implicated in fraudulent and defective construction of public improvements. The conditions found in some counties and cities are astounding and deplorable. Miles of streets are absolutely worthless, county concrete bridges and abutments are crumbling into dust and roads have been built without proper foundations and of poor material. We have no doubt that of the \$225,000,000.00 of public improvements constructed from these bond issues, not less than \$50,000,000.00 has been practically wasted on worthless improvements.

The services of our engineer are in constant demand and the knowledge in every county and city that the state has a competent engineer to investigate all questionable contracts and defective workmanship is having a wholesome influence all over Ohio. This branch of the bureau's activity should be broadened and strengthened.

STATEMENT No. 1.

STATEMENT OF FINANCES FOR THE FISCAL YEAR ENDED JUNE 30, 1916.

Cash balance in treasury subject to draft, as shown by the books of the auditor of state, to the credit of the state funds at the close of the fiscal year, June 30, 1915-----	\$7,390,565 96
Receipts into the state funds during the year ended June 30, 1916-----	\$19,176,100 44
Less worthless checks and erroneous interest credit of previous year-----	340 15
Total to be accounted for-----	\$26,566,326 25
Disbursements from the several funds during the year ended June 30, 1916-----	\$19,695,902 33
Cash balance in treasury subject to draft, as shown by the books of the auditor of state, to the credit of the several funds, at the close of the fiscal year, June 30, 1916-----	\$6,870,423 92
Add—Warrants drawn by the auditor of state on the treasurer of state, outstanding at the close of the fiscal year June 30, 1916----	235,207 47
Total cash in treasury, as shown by the books of the auditor of state and treasurer of state, at the close of the fiscal year June 30, 1916--	\$7,105,631 39

CONDENSED STATEMENT OF ACCOUNTS WITH THE SEVERAL STATE FUNDS FOR THE YEAR ENDED JUNE 30, 1916.

Funds.	Balances subject to draft at the close of fiscal period June 30, 1915.	Receipts during fiscal year ended June 30, 1916.	Total, including balances.	Disbursements during fiscal year ended June 30, 1916.	Balances subject to draft at the close of the fiscal year June 30, 1916.
General Revenue	\$3,748,585 52	\$16,876,835 89	\$20,625,421 41	\$16,956,018 83	\$3,669,402 58
Sinking.....	84,420 83	273,824 44	358,245 27	321,910 90	36,334 37
Common School.....	704 87	2,569,257 96	2,569,962 83	2,569,949 00	13 83
University.....	349,262 95	668,437 31	1,017,700 26	1,017,700 26	-----
Highway.....	2,906,185 24	2,564,980 52	5,471,165 76	2,474,771 16	2,996,394 60
Liquor License.....	273,154 76	689,935 19	963,089 95	858,808 88	104,281 07
Special School Fund	28,251 79	35,745 68	63,997 47	-----	63,997 47
	\$7,390,565 96	\$23,679,016 99	\$31,069,582 95	\$24,199,159 03	\$6,870,423 92
Deduct transfers.....	-----	4,503,256 70	4,503,256 70	4,503,256 70	-----
	\$7,390,565 96	\$19,175,760 29	\$26,566,326 25	\$19,695,902 33	\$6,870,423 92

CONDENSED STATEMENT OF ACCOUNTS WITH CURRENT APPROPRIATIONS MADE FOR THE YEAR ENDED JUNE 30, 1916, COMPARED WITH CASH IN TREASURY, SUBJECT TO DRAFT AT THE CLOSE OF FISCAL YEAR, JUNE 30, 1916.

Funds.	Cash balances subject to draft at close June 30, 1916.	Balances of unpaid appropriations for year.	Excess of appropriations over cash balances.	Excess of cash balances over appropriations.
General Revenue.....	\$3,669,402 58	\$3,695,010 94	\$25,608 36	-----
Sinking.....	36,334 37	154,493 03	118,158 66	-----
Common School.....	13 83	1,306,624 00	1,306,610 17	-----
University.....	-----	-----	-----	-----
Highway.....	2,996,394 60	4,574,061 72	1,577,667 12	-----
Liquor License.....	104,281 07	49,852 28	-----	\$54,428 79
Special School Fund.....	63,997 47	-----	-----	63,997 47
Total.....	\$6,870,423 92	\$9,780,041 97	\$3,028,044 31	\$118,426 26

STATEMENT No. 2.

STATEMENT OF RECEIPTS FROM ALL SOURCES
FOR THE FISCAL YEAR JULY 1, 1915, TO JUNE 30, 1916.

Arranged by departments which are made the collecting agencies. These departments are further arranged, as far as practicable, alphabetically, by the subject of their respective activities, so that if it is desired to find the receipts collected under a department, think of the subject with which it deals, and look for that subject in the alphabetical arrangement.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Adjutant General.....	Waste paper.....	\$146 01	\$260 96
	Old carpets and furniture.....	71 50	
	Junk.....	5 88	
	Books and rosters sold.....	27 45	
	Refunds, miscellaneous.....	10 12	
Administration, Ohio Board of.....	Central warehouse—sales of gro- ceries and supplies to state in- stitutions.....	\$233,970 80	234,210 63
	Stock breeding fees.....	25 00	
	Stock sales.....	190 75	
	Refund, freight.....	2 18	
	Refund, bond premiums.....	21 90	
Feeble-Minded, Institution for..	Calves sold.....	\$375 00	15,800 11
	Hides sold.....	867 42	
	Labor, making clothing.....	15 35	
	Empty barrels sold.....	58 80	
	Clothing for inmates paid by counties and individuals.....	14,369 21	
	Junk—rags, bones and metal.....	24 88	
	Goods lost in transit.....	1 50	
	Rebate on freight.....	35	
	Rent of two lots at Orient.....	20 00	
	Meals sold.....	40 20	
	Material sold.....	26 60	
	Refund—overpayment on coal..	80	
Athens State Hospital.....	Calves sold.....	\$360 00	14,660 66
	Hides sold.....	1,357 82	
	Junk sold.....	169 63	
	House rent.....	182 77	
	Six boilers sold.....	300 00	
	Clothing for inmates paid by counties.....	12,279 41	
	Refund.....	11 03	
Cleveland State Hospital.....	Clothing for inmates paid by counties.....	\$19,516 98	20,006 49
	Junk—rags, bones and metal.....	300 43	
	Old boilers sold.....	175 00	
	Hogs sold.....	2 37	
	Refunds, material.....	2 78	
	Refunds, freight.....	53	
	Refunds, transfer of patient.....	8 40	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Administration, Ohio Board of— Continued. Columbus State Hospital.....	Clothing for inmates paid by counties.....	\$22,915 20	
	Clothing for inmates paid by individuals.....	41 75	
	Material, nurses' uniforms.....	207 14	
	Empty barrels and junk sold.....	802 51	
	Refunds—gas, telephone, freight and express.....	30 99	
	Refunds, baseball league.....	5 18	
	Refunds, expense after patient..	4 00	
			\$24,006 77
Dayton State Hospital.....	Clothing for inmates paid by counties.....	\$8,098 75	
	Calves sold.....	470 00	
	Hides sold.....	520 54	
	Junk sold.....	256 49	
	Eleven old horses sold.....	465 00	
	Miscellaneous refunds.....	3 05	
	Refund, telephone.....	6 90	
			9,820 73
Ohio Hospital for Epileptics....	Clothing for inmates paid by counties.....	\$18,549 81	
	Burial of inmates paid by coun- ties.....	587 00	
	Calves sold.....	763 40	
	Hides sold.....	5,081 86	
	Junk, waste and material sold...	1,011 02	
	Refund, freight.....	2 70	
			25,995 79
Longview Hospital.....	All receipts from Longview Hos- pital are paid into the county treasury.		
Massillon State Hospital.....	Clothing for inmates paid by counties.....	\$18,724 06	
	Clothing for inmates paid by individuals.....	8 43	
	Junk sold.....	377 72	
			19,110 21
Toledo State Hospital.....	Clothing for inmates paid by counties.....	\$15,005 78	
	Hides sold.....	25 47	
	Junk sold.....	681 25	
			15,712 50
Madison Home.....	Meals sold.....	\$3 50	
	Calves sold.....	5 00	
	Fruit sold.....	12 87	
			21 37

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Administration, Ohio Board of— Continued. Ohio Penitentiary-----	Admissions from visitors to Peni- tentiary-----	\$4,876 80	
	Hides sold-----	178 96	
	Subscriptions to Penitentiary newspaper-----	18 20	
	Telephone Pay Station-----	65	
	Support of U. S. prisoners-----	124 20	
	Junk and waste sold-----	1,601 72	
	Refund, overpayment-----	84	
	Live stock sold-----	506 05	
	House rent-----	62 00	
	Sale of manufactured products to State and other taxing dis- tricts-----	251,773 53	
Brick Plant-----	Sales of Brick-----	16,496 16	\$275,639 11
Ohio Reformatory, Mansfield---	Admissions from visitors to Re- formatory-----	\$214 20	
	Board-----	25 00	
	Buttermilk sold-----	13 17	
	Calves sold-----	95 00	
	Hides sold-----	385 26	
	Junk sold-----	477 67	
	Refunds—freight, express, etc.--	9 15	
	Sale of manufactured products to State and other taxing districts	244,584 45	245,803 90
Ohio Sanatorium-----	Support of inmates paid by counties and individuals-----	\$29,552 00	
	Live stock sold-----	40 50	
	Hides and tallow sold-----	18 34	
	Containers and junk sold-----	8 84	
	Refund—salary-----	7 00	
			29,626 68
State School for Blind-----	Clothing for inmates paid by counties and individuals-----	\$356 38	
	Baskets sold-----	102 80	
	Garbage sold-----	20 00	
	Sales of manufactured products.	658 59	
			1,137 77
Boys' Industrial School-----	Clothing for inmates paid by counties-----	\$24,003 07	
	Clothing paid for by individuals	25 00	
	Live stock sold-----	210 00	
	Hides sold-----	145 65	
	Meals-----	732 68	
	Journal subscription-----	8 00	
	Traction collections-----	38 85	
	Junk sold-----	1,294 37	
	Refunds, freight-----	1 75	
	Support U. S. Prisoners-----	272 50	
	Printing-----	200 00	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Administration, Ohio Board of— Concluded.			
Boys' Industrial School—Concl'd	Drugs and medicines sold.....	\$12 75	
	Dairy products sold.....	15 00	
	Ice sold.....	5 00	
			\$26,964 62
State School for Deaf.....	Clothing for inmates paid by counties.....	\$2,013 96	
	Clothing for inmates paid by individuals.....	730 59	
	Sales.....	3 50	
	Junk sold.....	89 90	
			2,837 95
Girls' Industrial Home.....	Clothing for inmates paid by counties.....	\$10,811 57	
	Meals sold.....	6 00	
	Prisoners' shed sold.....	40 00	
	Scrap iron and junk sold.....	270 16	
	Pasture sold.....	34 50	
	Refund, freight.....	88	
			11,163 11
Ohio Soldiers' & Sailors' Home..	Maintenance, F. A. Schwab.....	\$765 86	
	Bones and grease contract.....	300 00	
	Swill contract.....	513 00	
	Junk sold.....	303 72	
	Refund, freight and express.....	2 84	
	Refund, magazine payment.....	1 00	
	Refund, pay roll.....	75 69	
	Miscellaneous.....	27	
			1,962 38
Total receipts, Board of Admini- stration.....		\$974,480 78	
Agriculture, Ohio State Board of— Division of Agriculture.....	Hog cholera serum.....	\$48,537 81	
	Sale of pigs used in serum pro- duction.....	15,777 90	
	Fertilizer licenses issued.....	16,170 00	
	Feed stuff licenses issued.....	3,180 00	
	Agriculture lime licenses issued..	2,550 00	
	Insecticide and fungicide licenses issued.....	80 00	
	Nursery and Orchard Agents' licenses issued.....	448 00	
	Nursery and Orchard Inspector fees paid.....	2,310 00	
	Nursery dealers' licenses issued..	390 00	
	State Fair receipts.....	82,293 04	
	Compulsory spraying.....	15 33	
	Fees, special analysis and tests..	190 50	
	Rents, Fair Grounds and Build- ings.....	268 00	
	Refunds.....	72 95	
	Miscellaneous Sales.....	34 38	
	Services during cattle sale.....	22 00	
	Fertilizer material sold.....	308 38	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Agriculture, Ohio State Board of— Concluded. Division of Agriculture—Concl'd	Sale of Hay—Serum farm..... Sale of old equipment—Serium farm..... Tuberculin tests fees..... Mallein tests fees..... Sale of gas, electricity and coal, Serum farm tenants..... Sale of cattle used for testing... Inspecting live stock..... Veterinary examination fees....	\$404 78 178 00 44 70 103 70 123 38 75 00 58 15 420 00	\$174,056 00
Dairy and Food Department---	Fines, analyses.....	\$6,222 74	6,222 74
Fish and Game Department----	Fines, violations of fish and game laws..... Hunters' licenses..... License fees paid by fishing boats on Lake Erie..... Bird licenses..... Pheasant license fees and metal bands..... Confiscated pelts..... Sale of aluminum tags..... Refund, advance for petty cash.. Refund, express overcharge....	\$9,012 22 156,470 00 17,735 00 30 00 175 06 79 51 8 62 50 00 2 08	183,562 49
Agricultural Experiment Station, Ohio—Wooster.....	Administration..... Agronomy, sale of seeds..... Animal husbandry, sale of stock Dairy husbandry, sale of calves, milk and cream..... Horticulture, fruit sales..... Botany, testing seeds..... Forestry, sale of seedling trees.. Chemistry and entomology, mis- cellaneous sales..... Nutrition, experiments with stock Soils, receipts from sub-stations or test farms..... U. S. Government.....	\$1,477 76 609 35 9,928 36 5,352 86 3,155 14 23 00 96 11 1 80 239 74 2,566 11 30,000 00	53,450 23
Attorney General.....	Refund, court costs..... Miscellaneous collections, find- ings of Bureau of Accounting..	\$280 65 175 78	456 43
Delinquent accounts collected by the Attorney-General and distributed to other departments	Domestic Corporation fees..... Foreign Corporation fees..... Excise taxes..... Insurance Department accounts.. Board of Administration: Penitentiary Mfg. fund..... Reformatory Mfg. fund.....	\$152,798 43 79,058 35 48,198 84 51,404 24 262 92 3,269 88	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Delinquent accounts collected by the Attorney-General and dis- tributed to other departments —Concluded.-----	Board of Administration: School for Blind, clothing ---- Hospital for Epileptics, cloth- ing----- Hospital for Epileptics, burial Girls' Industrial School, cloth- ing----- Massillon State Hospital, clothing----- Boys' Industrial School, cloth- ing----- Athens State Hospital, cloth- ing----- Maintenance Public Utilities Commission----- Boiler Inspection Fees----- Dairy and Food Department, fines and analyses----- Superintendent of Public Works' accounts----- Board of Agriculture accounts-- State Board of Charities' ac- counts----- Embalming Board accounts----- Fish and Game Department, fines-----	\$25 75 566 30 22 00 683 44 2,784 62 2,665 01 2,977 06 48 13 68 00 477 73 10,221 84 35 40 28,775 42 22 75 10 00	
Total distributed to other de- partments -----		\$384,376 11	
Auditor of State-----	Steamship Agents' fees----- Land Department fees----- From coal production on school lands----- From oil production on school lands----- Certificate of Seal----- Sale Ohio University lands----- Lease of land, Athens County -- Sale of land, Montgomery Co... Sale of land, Paulding County - Sale of land, Vinton County --- Refund, court costs----- Refund, by counties and cities for stenographic service of em- ployees of the Auditor of State	\$190 00 97 00 12 20 35,393 48 4 50 2,843 11 200 00 2,020 00 95 64 140 00 288 27 250 50	
Delinquent accounts collected by the Auditor of State and dis- tributed to other departments--	Industrial Commission: Boiler Inspection Department Board of Administration: School for Deaf, county cloth- ing----- Feeble-Minded, Institution for, overpayment on coal-----	\$82 50 168 19 80	\$41,534 70

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Delinquent accounts collected by the Auditor of State and distri- buted to other departments —Concluded-----	Board of Administration: Boys' Industrial School, county clothing-----	\$393 34	
	Athens State Hospital, county clothing-----	753 34	
	Ohio Hospital for Epileptics,-- county clothing-----	493 76	
	Ohio Hospital for Epileptics, burials-----	44 00	
	Dayton State Hospital, county clothing-----	227 10	
	Massillon State Hospital, county clothing-----	1,128 92	
	Girls' Industrial School, county clothing-----	122 16	
	Cleveland State Hospital, county clothing-----	30 30	
	Department of Banks and Bank- ing:		
	Refund, expenses Amherst Bank-----	46 42	
	Refund, duplicate payment.	68 43	
	Department of Public Works:		
	Refund, duplicate payment.	42 10	
	Agricultural Board, hog serum	3 90	
	Dairy and Food Department:		
	Fines and fees-----	515 30	
	Commission for Blind:		
	Brooms sold-----	1 87	
Total distributed to other depart- ments-----		\$4,122 43	
Bureau of Accounting:-----	Public audit expense collected from counties and cities on account of examinations made by State Examiners---		\$131,080 89
Banks and Banking, Department of	Inspection fees paid by State Banks-----	\$63,042 94	
	Inspection fees paid by Private Banks-----	7,068 79	
	Inspection fees paid by Foreign Trust Companies-----	50 00	
	Initial fees paid by banks-----	630 00	
	Special examination fees-----	13 95	
	Refund, expenses Amherst Bank	46 42	
	Refund, duplicate payment-----	68 43	
			70,920 53
Chattel Loan Company Depart- ment-----	License fees paid by Chattel Loan Companies-----	\$8,476 05	
	Renewal license fees-----	9,000 00	
			17,476 05

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Banks and Banking, Department of —Concluded. Securities Department-----	Applications for licenses----- Licenses and renewals----- Agents named----- Agents added----- Revocation of agencies----- Applications for certificates----- (Section 15.) Applications for certificates----- (Section 14.) Certificates of compliance-----	\$870 00 16,830 00 935 00 2,925 00 68 00 115 00 490 00 260 00	 \$22,493 00
Grand Total—Department of Banks and Banking-----		\$110,889 58	
Blind, Ohio Commission for-----	Sale of brooms----- Sale of articles made by blind in their homes----- Miscellaneous sales-----	\$11,855 07 17,157 69 19 55	 29,032 31
Building and Loan Associations, Bu- reau of-----	Fees on reports, paid by Build- ing and Loan Companies----- Percentage of assets paid by Building and Loan Companies Balance—Voucher No. 675-----	\$8,170 00 33,048 31 100 00	 41,318 31
Charities, State Board of-----	Support of patients in State in- stitutions, paid by relatives and friends----- Child-placing fund from county treasuries----- Co-operation costs paid by State of Illinois-----	\$490,663 25 2,981 62 9 30	 493,654 17
Civil Service Commission-----	Examination fees-----		2,733 00
Dental Board, Ohio State-----	Applicants' examination fees---- Duplicate license----- Endorsements----- Fines-----	\$4,800 00 45 00 45 00 50 00	 4,940 00
Embalming Examiners, State Board of-----	Applicants' examination fees---- Members' renewal fees----- Reciprocal fees----- Item collected by Attorney- General-----	\$630 00 2,501 00 40 00 22 75	 3,193 75
Fire Marshal, State-----	Wrecking buildings----- Witness fees----- Refund, telephone----- Refund, excess sleeper expense-- Refund, error account-----	\$7 50 32 20 3 43 50 1 00	 44 63

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
General Assembly-----	Sale of General Code to members of the General Assembly-----	\$525 00	\$688 45
	Personal telephone charges-----	163 15	
	Office supplies-----	30	
Geological Survey, Ohio-----	Sale of bulletins, maps, and other publications-----		\$222 73
Governor-----	Notarial Commissions-----	\$5,003 00	\$121,013 10
	Requisitions and extraditions---	1,710 00	
	Certified copies of requisitions---	10 00	
	United States Government aid to Ohio Soldiers' and Sailors' Home-----	114,243 10	
	Notarial Commissions, Cert. Copy of-----	3 00	
	Commissioners of deeds fees-----	27 00	
	Miscellaneous certified copies---	17 00	
Health, State Board of-----	Plumbing inspections paid by individuals-----	\$1,320 00	\$1,327 50
	Witness fees-----	1 50	
	Electrotype plates sold-----	6 00	
Highway Department, State-----	Dividend—Putnam Co. Banking Co-----	\$554 99	\$2,096 27
	Dividend on Ford machines-----	500 00	
	Refunds, miscellaneous-----	1,041 28	
Industrial Commission-----	Boiler inspection fees paid by persons operating boilers-----	\$34,909 21	\$112,972 36
	Film Censors—Fees paid by owners of moving picture films	31,863 95	
	Examination fees—steam engi- neers-----	41,820 00	
	Fees—private employment agen- cies-----	3,925 00	
	Fines—mining laws-----	250 00	
	Miscellaneous sales-----	29 96	
	Refunds-----	174 24	
Instruction, Public, Superintendent of-----	Provisional teachers' certificates	\$1,866 00	\$3,983 50
	Renewal certificates-----	463 50	
	Dental Board Applicants' Cer- tificates-----	124 00	
	Fees—State Board of Examiners and life certificates-----	1,530 00	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Insurance Department.....	Miscellaneous fees from insurance companies—Sec. 657.....	\$118,366 95	
	Fees from insurance companies on net premiums.....	1,365,459 86	
	Assessments from fire insurance companies for maintenance State Fire Marshal's department.....	83,881 48	
	5% on gross premiums on unauthorized insurance.....	8,078 90	
			\$1,575,787 19
Judiciary.....	Refund Excess Expenses: Judge W. E. Scofield.....	\$63 15	
	Judge H. W. Jewell.....	95 20	
			158 35
	Supreme Court Clerk: Fees, trial docket.....	\$965 00	
	Fees, motion docket.....	728 00	
	Certificates.....	242 64	
			1,935 64
	Supreme Court Reporter: Copies of opinions.....	\$649 85	
	Galley proofs.....	474 00	
	Certificates of decisions.....	2 00	
			1,125 85
	Law Library: Session laws sold.....	\$1 75	
	Reports sold.....	5 00	
			6 75
Lima State Hospital.....	Clothing for inmates paid by counties.....	\$4,108 76	
	Hides sold.....	21 11	
	Refund, overcharge on freight.....	23 39	
			4,153 26
Liquor License Commission, State..	Applications for license.....	\$36,365 00	
	Applications for removal.....	2,740 00	
	Transfer fees.....	31,650 00	
	Transcript fees, appeals.....	1,344 59	
	Registration fees.....	617,700 00	
	Witness fees and mileage.....	125 60	
	Miscellaneous.....	10 00	
			689,935 19
Medical Board, State.....	Examination fees paid by physicians and surgeons.....	\$4,275 00	
	Examination fees paid by osteopaths.....	850 00	
	Examination fees paid by midwives.....	290 00	
	Reciprocity fees, physicians and surgeons.....	3,300 00	
	Reciprocity fees, osteopaths.....	100 00	
	Endorsement fees.....	128 00	
	Translation fees.....	300 00	
	Fines.....	200 00	
	Duplicate certificate fees.....	20 00	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Medical Board, State—Concluded	Entrance fees.....	\$826 00	
	Witness fees.....	13 00	
	Registration fees paid by limited practitioners.....	18,300 00	
	Old paper sold.....	2 93	
	Refund, overpayment.....	4 50	
	Nurse Registration:		
	Registration fees paid by nurses	38,620 00	
	Entrance fees.....	1,192 00	
	Refund, overpayment.....	9 85	
			\$68,431 28
Miscellaneous.....	Panama-Pacific International Exposition, sale of buildings, furnishings and equipment.....	\$5,324 10	
	Refunds, Panama-Pacific Inter- national Exposition.....	140 68	
	Wheeling & Lake Erie Ry. Co. collections account, Massillon Hospital switch contract.....	1,646 82	
			7,111 60
Normal School, Bowling Green State	Interest.....	\$37 36	
	Crops and rent.....	526 99	
	Extension fees.....	1,263 05	
	Davis, Treas. Est.....	627 77	
			2,455 17
Oil Inspector, State.....	Petroleum inspection fees.....	\$87,384 95	
			87,384 95
Pharmacy, State Board of.....	Pharmacists' renewal fees.....	\$1,758 00	
	Assistant pharmacists' renewal fees.....	86 00	
	Reciprocity certificates.....	60 00	
	Lapsed certificate fees.....	195 00	
	Pharmacist examination fees....	4,020 00	
	Assistant pharmacist examina- tion fees.....	785 00	
	Certifying grades.....	110 75	
	Duplicate certificates.....	7 00	
	Entrance certificate fees.....	324 00	
	Apprentice certificate fees.....	175 50	
			7,521 25
Printing, Supervisor of Public.....	Bindery, waste paper.....	\$1,682 72	
	Gold scrap.....	133 24	
	Junk sold.....	7 80	
	Material sold.....	15 35	
			1,839 11
Public Works, Superintendent of....	Canal land and public park rent- als.....	\$82,442 85	
	Pipe permits for water supplied from reservoirs and canals.....	57,795 25	
	Canal water power rentals.....	39,017 44	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Public Works, Superintendent of —Concluded-----	Licenses—Motor, row and sail boats, reservoirs and canals.... Canal tolls..... Sale of canal land..... Transfer fees, land leases..... Ice sold from reservoirs..... Earth and stone sold..... Old contractors' equipment sold..... Use of piling..... Piling sold..... Mules, horses, wagons and har- ness sold..... Map sold..... Lumber sold..... Gas engine sold..... Fertilizer sold..... Typewriter sold..... Steel sold..... Use of state boat..... Junk sales..... Refunds, duplicate payments...	\$8,159 00 85 30 58,007 10 165 00 1,415 60 10 18 1,695 75 10 00 64 76 301 00 3 00 22 00 40 00 2 50 10 00 2,097 46 85 00 91 32 53 62	\$251,574 13
Reformatory for Women-----	Milk sold..... Refund, Standard Oil Co.....	\$1 74 1 35	3 09
Secretary of State-----	Initial fees..... Sale General Code..... Sale of Opinions of Attorney- General..... Fees paid by candidates for public offices..... Paid by Anti-Saloon League for printing additional words on statement for Prohibition....	\$511,835 23 497 20 246 00 1,177 50 50 00	513,805 93
Automobile Department-----	Gas car licenses..... Electric car licenses..... Transfers..... Motorcycle chauffeur..... Certified copies original appli- cation..... Manufacturers' and dealers' li- censes..... Chauffeurs' licenses..... Motorcycle licenses..... Duplicate tags..... Sale of old boxes.....	\$1,099,573 00 13,426 50 4,573 00 2 00 5,936 00 30,760 00 3,231 00 41,155 00 2,567 00 36 15	1,201,259 65
Bureau of Vital Statistics-----	Birth and death certificates-----		\$210 00
Soldiers' and Sailors' Orphans' Home	Hogs and cattle sold..... Hides sold..... Tallow, grease and cracklings sold.....	\$1,910 08 74 31 187 63	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Soldiers' and Sailors' Orphans' Home —Concluded-----	Junk sold-----	\$281 57	\$2,494 39
	Refund, transportation-----	3 60	
	Canned tomatoes-----	3 20	
	Subscriptions to Home Weekly-----	34 00	
Treasurer of State-----	Domestic corporation fees 3/20 of 1% on outstanding capital-----	\$2,102,597 22	8,109,453 67
	Fees foreign corporations 3/20 of 1% on proportion of capital employed in Ohio-----	597,756 73	
	Excise taxes based on receipts of public utilities companies doing business in Ohio-----	3,203,785 24	
	For maintenance of Public Utilities Commission, paid by public utilities companies doing business in Ohio-----	43,286 54	
	Interest on state funds in deposi- tories-----	305,547 39	
	\$1000.00 annual liquor traffic tax, 3/10 of which is paid by coun- ties to the state-----	1,852,828 87	
	For maintenance of automatic coupler inspections, paid by Ohio railroad companies-----	3,635 45	
	Sale of unclaimed freight-----	13 83	
	Refunds-----	2 40	
Tax Commission-----	Copies of reports-----		27 83
Tax Settlements with Counties-----	Levied by State to pay interest on irreducible debt, and paid by counties-----	18,099 68	
	County depository interest on same-----	98 56	
	Levied by State for support of State universities-----	664,886 48	
	County depository interest on same-----	3,550 83	
	Levied by State for support of common schools, and paid by counties-----	396,702 86	
	County depository interest on same-----	2,141 83	
	Levied by State for road con- struction and maintenance, and paid by counties-----	2,159,002 26	
	County depository interest on same-----	11,553 51	
	Received from counties for sale of Sec. 16, school lands-----	1,306 59	
	Received from counties, state's portion of inheritance tax-----	186,444 98	
	Received from counties for sup- port of Bureau of Inspection and Supervision of Public Of- fices-----	18,850 00	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Tax Settlements with Counties —Concluded-----	Received from counties: State portion cigarette tax... State portion auction duties... State portion show licenses... State portion peddlers' licenses... Interest on collections for state general revenue purposes, and paid by counties-----	\$62,261 75 102 90 1,632 50 762 50 3,927 31	 \$3,531,324 54
University, Miami-----	Piano and organ fees----- Rents from lands originally granted by federal govern- ment for support of Miami University----- Special examinations----- Chemistry fees----- Manual training fees----- Physics fees----- Geology fees----- Botany fees----- Domestic science fees----- Zoology fees----- Student fees----- Kindling----- Hay sold----- Library fines----- Diploma fees----- Donations: "President John W. Hall Prize in Moral Philosophy."----- Old material, furniture and junk Interest on endowments—paid by State-----	\$175 00 6,207 35 91 50 1,347 80 227 51 211 20 198 50 264 20 466 05 243 00 22,303 39 7 50 15 00 13 50 536 00 500 00 58 54 411 25	 33,277 29
University, Ohio-----	Interest on endowments—paid by State----- Registration fees----- Extension fees----- Diploma fees----- Maintenance of four grades----- State Tax from County Treas- urer----- Athens Rural School District... Rents from lands originally granted by Federal govern- ment for support of Ohio University----- Sales, junk----- Refund, duplicate payment-----	\$4,329 09 48,387 35 6,567 00 350 00 879 00 5,463 52 1,320 00 2,540 31 567 25 16 31	 70,419 83
University, Ohio State-----	Dairy sales----- Animal husbandry sales----- Horticultural sales----- Rural economics, sales----- Rents from buildings-----	\$24,271 69 5,223 43 2,235 82 1,413 90 730 00	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
University, Ohio State—Concluded.	Locker rents paid by students ..	\$3,665 10	
	Tuition fees, paid by students....	175,201 00	
	Special examination fees.....	260 00	
	Diploma fees.....	4,995 00	
	U. S. Government—Smith-Lever Fund for Agricultural Extension Work.....	35,487 79	
	U. S. Government—Morril Fund —Aid to Agricultural and Mechanical Arts Colleges.....	50,000 00	
	County Agents—funds paid by counties for agricultural extension work.....	3,200 00	
	Farmers' Institute funds paid by counties for agricultural extension work.....	14,700 00	
	Warehouse—Sales of materials and supplies to various departments of the University.....	3,762 85	
	Laboratory supply store—Sales to students.....	49,735 28	
	Virginia Military Lands—Applications to quiet title.....	190 00	
	Interest on endowments paid by State.....	59,511 61	
	Veterinary Clinic fees.....	3,071 02	
	Dental Clinic fees.....	6,918 20	
	Homeopathic Hospital Clinic fees.....	6,796 46	
	Journalism—Printing.....	15,107 30	
	Cow testing.....	12,685 84	
	Architecture—Photo receipts....	397 36	
	Gifts—For specific purpose.....	33,355 00	
	Junk sold.....	381 79	
	Postage sold to individuals.....	150 00	
	Sale of students' directory.....	120 45	
	Sale of heating and lighting.....	1,639 34	
	Dividend on Ford machines.....	100 00	
	Labor on equipment—Ohio Union Contribution.....	61 84	
	Refund—Salary and overpayments.....	23	
	Refund—Cartage, express and electric.....	30 31	
	J. McLain Smith Fund—Student aid loans paid.....	12 25	
	Contribution to Seibert Library fund.....	155 00	
	J. G. Battelle, military fund.....	100 00	
	Senior class student aid fund.....	1,000 00	
		1,708 70	
University, Wilberforce.....	Department sales.....	\$1,139 20	\$518,374 56
	Department work.....	33 39	
	Laundry work.....	157 12	
	Tuitions and diplomas.....	755 50	
	Room rents.....	383 25	
	Phone calls.....	2 35	
	Junk.....	30 22	
			2,501 03

STATEMENT No. 2—Concluded.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Utilities Commission, Public-----	Copies of records----- Refund—Premium Bankers Surety Company-----	\$305 53 8 50	 \$314 03
Grand total-----	-----	-----	\$19,176,100 44

STATEMENT No. 3.

APPROPRIATIONS AND DISBURSEMENTS.

The following consolidated table gives the total of all funds available to each department and institution, and the total disbursements made from the same for the fiscal year ended June 30, 1916. The specific sums appropriated by the general assembly, together with all balances against which there were outstanding obligations and certain appropriated receipts, are included in the column of funds available.

	Total Available.	Total Disbursements.
Adjutant General	\$26,427 06	\$22,807 66
Ohio National Guard	875,499 95	605 412 14
State House and Grounds	74,530 40	59,272 02
Administration, Board of	5,956,451 84	4,771 320 38
Lima State Hospital	341,098 62	220,164 58
Ohio Reformatory for Women	218,660 31	56,848 06
Agricultural Commission	1,605,258 42	974,946 29
Archaeological and Historical Society	36,935 58	33,455 97
Attorney General	135 024 87	76,262 42
Auditor of State	66,802 40	61 154 66
Bureau of Accounting	164,522 00	151,445 69
Support of Schools for Deaf, Crippled and Blind Children	60,927 40	54,241 11
State Aid to Weak School Districts	162,514 59	156,794 65
Banks and Banking, Superintendent of	102 564 18	85,253 22
Blind Commission	103,375 78	96,971 05
Building and Loan Bureau	40,173 41	37,882 57
Charities, Board of	58 382 77	41,887 58
Civil Service Commission	78,200 99	50,848 81
Common Schools	3,876,573 00	2,569,949 00
Dental Board	6,962 42	4,123 69
Embalming Board	2,609 32	2,339 53
Emergency Board	282,696 65	*200,692 65
Executive Department	36,157 34	29,089 71
Budget Commission	13,499 51	8,514 06
Board of Pardons	4,180 04	4,180 00
Fire Marshal	155,947 35	81,338 40
General Assembly	218,415 03	177,908 32
Geological Survey	10,174 83	9,099 14
Health, Board of	128,677 52	112,378 19
Highway Department	7,539,578 26	2,847,954 81
Industrial Commission	582,696 99	534,205 34
Instruction, Public—Superintendent of	504,830 20	398,436 17
Insurance Department	48,286 49	42,807 36
Judiciary	697,512 12	593,303 83
Supreme Court and Law Library	28,204 40	24,673 61
Clerk of Supreme Court	9,915 93	9,595 67
Reporter of Supreme Court	11,566 72	9,690 52
Legislative Reference Bureau	7,778 32	4,007 34
Library, State	57,708 68	38,607 95
Liquor Licensing Board	582,694 35	208,808 88
Medical Board	36,218 57	17,311 47
Normal College, Bowling Green	293,934 48	219,431 70
Normal College, Kent	285,987 41	254,225 07
Oil Inspector	79,934 04	58,598 70
Pharmacy, Board of	10,003 35	6,418 07
Printing Commission	80,900 49	66,699 27
Printing, Public—Supervisor of	222,014 30	165,953 03
Prosecution and Transportation of Convicts	162,927 35	162,777 93
Public Works Superintendent of	208,325 36	178,413 11

STATEMENT No. 3—Concluded.

	Total Available	Total Disbursements.
Secretary of State.....	\$81,647 53	\$60,559 44
Automobile Department.....	151,698 41	84,540 46
Bureau of Vital Statistics.....	34,646 03	27,870 83
Sinking Fund—Interest.....	476,403 93	321,910 90
Soldiers' and Sailors' Orphans' Home.....	212,851 27	175,672 02
Soldiers' Claims, Commissioner of.....	5,811 92	5,132 52
Tax Commission.....	83,521 19	52,175 18
Topographical Survey.....	38,443 68	30,526 00
Treasurer of State.....	33,807 77	31,269 51
University, Miami.....	254,175 55	249,920 04
University, Ohio.....	246,902 48	228,398 81
University, Ohio State.....	1,949,900 34	1,628,196 82
University, Wilberforce.....	167,385 72	106,629 87
Utilities Commission, Public.....	240,186 24	194,431 54
MISCELLANEOUS APPROPRIATIONS.		
Board of Public Buildings.....	\$334,975 06	\$1,441 18
Board of Uniform State Laws.....	905 75	114 25
Building Code Commission.....	25 01	-----
City of Columbus—Paving contiguous to state property.....	43,619 06	7,945 68
Commission to Select Site for new Penitentiary.....	2,214 98	-----
Expenses Codifying Highway and Road Laws.....	326 98	-----
Expenses of Committee to Investigate Financial Conditions of Municipalities.....	700 90	-----
Expenses of Committee to Investigate Ohio Judi- cial System.....	259 10	-----
Expenses Maintaining G. A. R. Headquarters.....	3,103 00	2,227 50
Liquor Tax Refunds.....	152 46	-----
Memorials—		
Ft. Amanda.....	36 84	-----
Ft. Meigs.....	7,397 20	1,692 34
Col. William Jennings.....	4,000 00	-----
Thomas Kirker.....	5,000 00	36 50
Lookout Mountain.....	20,000 00	1,649 44
National McKinley Birthplace.....	25,000 00	25,000 00
97th O. V. I.....	30 01	-----
126th O. V. I.....	147 88	-----
Perry's Victory, Battle of Lake Erie.....	1,493 80	1,493 80
Soldiers' and Sailors' Commission to erect Mon- ument to George B. Meek.....	1,000 00	1,000 00
Ohio Commission Half-Century Anniversary of Negro Freedom.....	5,000 00	2,662 06
Ohio Institution for Treatment and Education of Crippled and Deformed Children.....	1,000 00	-----
Ohio Penitentiary Commission.....	10,000 00	100 54
Panama-Pacific Exposition.....	39,999 47	25,799 85
Payment of Certain Salaries and Wages.....	1,825 00	20 00
Payment Miscellaneous Claims.....	8,530 05	8,530 05
Payment of Personal Damage Claims.....	7,844 75	7,819 75
Payment of Property Damage Claims.....	7,283 86	7,122 67
Payment of Refunders, money erroneously col- lected.....	3,492 73	3,454 08
Publication and Distribution of Roster of Ohio Soldiers in the war with Spain.....	15,000 00	632 00
Unauthorized Deficiencies.....	536 85	-----
Total.....	\$30,822,544 19	\$19,695,902 33
*Emergency Board Transfers.....	-----	\$198,568 68

STATEMENT No. 4

APPROPRIATION ACCOUNTS.

Detailed statement of the receipts and disbursements of state departments and institutions for the fiscal year ended June 30, 1916, with historical and explanatory data as to the organization and duties of each.

ADJUTANT GENERAL.

The adjutant general is appointed by the governor and holds the rank of major general. The governor's staff comprises the adjutant general, his assistant and twelve aides-de-camp. There are at present only eight aides-de-camp. The adjutant general has control of the militia, together with all ordnance and quartermaster's stores and military property of the state. He is also superintendent of the state house and grounds. His salary is \$3,500.00 per annum.

CREDITS.

Balance July 1, 1915.....	\$2,544 06	
Appropriations by General Assembly.....	23,883 00	
Total available.....		\$26,427 06

DEBITS.

Personal Service—Salaries and wages.....	\$20,299 99	
Maintenance—Traveling expenses, office supplies and communication.....	2,288 82	
Equipment—Furniture and fixtures.....	218 85	
Total disbursements.....		22,807 66
		\$3,619 40
Less amount of 1915 balance lapsed.....		2,544 06
Balance subject to draft June 30, 1916....		\$1,075 34

STATEMENT No. 4—Continued.

OHIO NATIONAL GUARD.

The organized militia of the state is under the command of the adjutant general. Including the Ohio naval militia, there are 559 commissioned officers, and the total of officers and members previous to mobilization was 8,004. Of this total 289 are in the naval militia. There are eight regular regiments of infantry and a battalion of colored militia. In addition, there are three batteries of field artillery and four cavalry squads. O. N. G. companies are located in eighty-one towns. The state now owns twenty-six armories and five are under construction. These armories are built at a cost not to exceed \$20,000.00 each. The state navy consists of two small boats on Lake Erie, the Essex at Toledo and the Dorothea at Cleveland.

As a result of disturbances on the Mexican border, on June 18, 1916, an order was issued for the mobilization at Camp Willis near Columbus of six regiments—Fourth, Fifth and Eighth, comprising the Second Brigade under General John C. Speaks, of Columbus, and the Second, Third and Sixth included in the First Brigade, under General W. V. McMaken, of Toledo. These six regiments, when ordered to Texas in August and September, averaged 56 officers and 1,400 members each. The First and Seventh Regiments and the Ninth Battalion of colored militia, comprising about 2,000 men, were not mobilized.

CREDITS.

Balance July 1, 1915.....	\$316,558 60	
Appropriations by General Assembly.....	496,712 10	
Emergency Board allowances.....	62,229 25	
Total available.....		\$875,499 95

DEBITS.

Personal Service—Salaries and wages.....	\$138,966 14	
Maintenance	285,697 74	
Youngstown riot.....	45,843 01	
Equipment	14,498 69	
Construction—Permanent improvements...	120,406 56	
Total disbursements.....		605,412 14
		\$270,087 81
Less amount of 1915 balance lapsed.....		36,754 09
Balance subject to draft June 30, 1916....		\$233,333 72

STATEMENT No. 4—Continued.

STATE HOUSE AND GROUNDS.

On February 14, 1812, the legislature, then in session at Zanesville, accepted the offer of a site at Columbus for the state capitol. Dublin, Worthington, Delaware and several other localities were aspirants for the seat of state government. Four citizens of Franklinton (now West Columbus), Lyne Starling, Alex. McLaughlin, John Kerr and James Johnson, gave two tracts of ten acres each for the state house and penitentiary, and agreed to erect a capitol and penitentiary at their own expense, the cost not to exceed \$50,000.00. The penitentiary was erected in 1813 and the state house in 1814, law breakers being provided for before law makers. The seat of government was at Chillicothe from 1803 to 1816, except 1811 and 1812, when the legislature met at Zanesville.

In 1816 the change to Columbus was made. The old state house was located on the southwest corner of the capitol grounds and was burned in 1852. The present state house, which is 304 by 184 feet and three stories high, was begun in 1839 and completed in 1861. It was built largely by convict labor and cost \$1,360,000.00. The department of justice, known as the annex building, was constructed in 1899-1900 at a cost of \$450,000.00. This building is 220 feet by 100 feet. The rotunda of the capital is 64 feet in diameter and 120 feet high. The marble floor in the rotunda is said to be composed of 4,892 pieces. The rotunda contains paintings of past governors, civil war flags of the various Ohio regiments, the \$10,000.00 painting of the battle of Lake Erie and a statue of Lincoln.

CREDITS.

Balance July 1, 1915.....	\$9,607 40	
Appropriations by General Assembly.....	49,423 00	
Appropriations by General Assembly for display of battle flags.....	15,000 00	
Emergency Board allowance.....	500 00	
Total available.....		\$74,530 40

DEBITS.

Personal Service—Salaries and wages.....	\$22,505 02	
Maintenance—Fuel, light and supplies....	17,348 57	
Equipment—Furniture and fixtures.....	1,652 78	
Construction—Improvements to annex, etc.	7,991 85	
For display of battle flags.....	9,773 80	
Total disbursements.....		\$59,272 02
		\$15,258 38
Less amount of 1915 balance lapsed.....		7,142 10
Balance subject to draft June 30, 1916....		\$8,116 28

STATEMENT No. 4—Continued.

BOARD OF ADMINISTRATION.

This board was created in 1911 under Governor Harmon's administration, and has charge of every benevolent, correctional and penal institution in the state now in operation except the Xenia Soldiers' and Sailors' Orphans' Home. There are twenty institutions under its control as follows: The eight hospitals for insane, Athens, Cleveland, Columbus, Dayton Lima, Longview, Toledo and Massillon; Ohio Hospital for Epileptics, Institution for Feeble-Minded, State School for Deaf, State School for Blind, Ohio Soldiers' and Sailors' Home, Madison Home, Boys' Industrial School, Girls' Industrial Home, Ohio State Reformatories at Mansfield and Marysville, Ohio Penitentiary and Ohio State Sanatorium. The Lima State Hospital and Marysville Reformatory for Women were opened the past year. The board appoints the chief officer of every institution, except Longview Hospital, and the chief officer appoints the employes under his control, but the board may order the discharge of any employe for cause. The board fixes the salaries and wages to be paid in all of the twenty institutions. It is required to purchase all supplies for the institutions by competitive bidding. It fixes the amount of bonds required of such officers and employes as are charged with the custody of any money or property, the state paying the premiums on such bonds. The change from the old system of independent boards managing each institution to one central board managing all has resulted in great economies. In 1911 under the old system, when the total number of inmates was 19,862, the total expenditures were \$4,315,497.80, or a per capita cost of \$217.26. For the year ended June 30, 1916, the total number of inmates was 21,656, and the expenditure were \$4,072,689.21, or a per capita cost of \$188.06. This is a remarkable showing when we consider the unprecedented cost of food and other products the past year.

STATISTICAL REPORT FOR THE YEAR ENDED JUNE 30, 1916.

	Acres of land.	Value of lands, buildings and equipment.	Average population for year.	Personal service.	Expenditures for Maintenance.	Per capita cost for the year.
Athens State Hospital.....	964	\$1,549,031 00	1401	\$70,420 00	\$163,971 00	\$167 30
Cleveland State Hospital.....	101	1,474,218 00	1757	88,096 00	184,476 00	155 14
Columbus State Hospital.....	304	2,506,437 00	1826	92,472 00	225,456 00	174 11
Dayton State Hospital.....	650	1,421,360 00	1252	77,026 00	142,779 00	175 56
Toledo State Hospital.....	529	1,393,205 00	1809	99,347 00	216,454 00	174 57
Massillon State Hospital.....	850	1,325,169 00	1717	73,485 00	163,504 00	138 03
Longview State Hospital.....	188		1535	71,400 00	152,882 00	146 11
Hospital for Epileptics.....	557	1,124,050 00	1569	98,666 00	225,673 00	206 72
Institution for Feeble Minded.....	1444	1,822,863 00	1960	105,592 00	199,132 00	155 47
State School for the Deaf.....	10	1,014,450 00	497	75,001 00	58,666 00	268 95
State School for the Blind.....	11	734,524 00	220	52,553 00	43,402 00	436 16
State Sanatorium.....	355	740,417 00	166	25,875 00	53,236 00	476 57
Soldiers' and Sailors' Orphans' Home....	98	857,306 00	1133	77,802 00	189,232 00	235 69
Madison Home.....	30	63,661 00	36	6,131 00	6,165 00	341 57
Boys' Industrial School.....	1095	1,563,204 00	1186	73,502 00	124,652 00	167 08
Girls' Industrial Home.....	189	752,243 00	469	45,233 00	64,905 00	234 84
Mansfield Reformatory.....	637	2,135,112 00	1239	130,408 00	137,199 00	215 99
Penitentiary.....	496	1,542,185 00	1884	144,883 00	166,751 00	184 18

The first Ohio penitentiary in Columbus was built in 1813. The present Ohio penitentiary was opened in 1834. The institution proper occupies twenty-six acres.

STATEMENT No. 4—Continued.

BOARD OF ADMINISTRATION—Continued.

In addition there are farm lands outside the city. Arrangements are being made to locate the penitentiary near London, in Madison county, where a tract of 1,448 acres was purchased at \$170.00 per acre. The plan used at the penitentiary of associated labor by day and separate cells at night is known as the Auburn system. The employment of convict labor under private contract was the rule from 1834 to 1885. Such contract labor by convicts has been abolished. At present, the state employs a number of convicts at Junction City, in Perry county, making brick for state use. Two important laws in relation to convicts were passed in 1884—allowance of time for good behavior and the giving to destitute families of convicts part of their earnings. There is now a great deal more human sympathy manifested in the control and care of convicts than formerly.

The Ohio reformatory is located near Mansfield and was opened in 1896. Only male criminals between the ages of sixteen and thirty years not previously sentenced to state prison are received at the reformatory, and persons convicted of murder in the first or second degree are excluded. No sentences to the reformatory are for a definite period. The object sought in confinement in the reformatory is not so much punishment as reformation. The superintendent, Dr. J. A. Leonard, is recognized as one of the greatest experts in America in his specialty. The institution was established on the Elmira system. The inmates are classified and are granted paroles when thought proper.

The Athens hospital for the insane was opened in 1874. This hospital, like most of the older insane hospitals, is built on the Kirkbride plan. The cottage plan is now universally followed in all new state benevolent institutions.

The Cleveland insane hospital was opened in 1855. This hospital is unfortunately situated, as only about ten acres are under cultivation. The land, which is quite valuable, would probably be sold and the institution moved onto a larger tract at a distance from a large city, but unfortunately the present site was donated by Thomas Garfield and reverts to his heirs in case the hospital is removed.

The Columbus hospital for insane, which is the oldest but one in the state, was opened in 1838. The hospital was originally located east of the capitol but the building was burned in 1868, and the institution was then removed to its present location in West Columbus. The present hospital building, which is over a mile in circuit, was, at the time of its completion, the largest structure for the care of insane in the world. The establishment of this institution marked an epoch in public benevolence, as it was the first in the world in which the insane became the child of the state.

The Dayton hospital was opened in 1855, and with Columbus and Cleveland, made the third insane hospital in the state.

The Massillon hospital for the insane is built on the cottage plan and was opened in 1898. The per capita cost is the lowest of any institution owned by the state.

The Toledo hospital for the insane was opened in 1889, and is built on the cottage plan, being the first insane hospital so constructed in America, with the exception of one at Kankakee, Ill.

The Longview hospital for insane at Cincinnati is the only one in Ohio supported by the state that is not owned by the state. The buildings and grounds are owned by Hamilton county. This institution was established in 1821, but it did not receive state support until 1861, when a law was passed providing that the cost of maintenance be partially borne by the state. At present the state pays all expenses

STATEMENT No. 4—Continued.

BOARD OF ADMINISTRATION—Continued.

for maintenance and ordinary repairs, but all new buildings are paid for by Hamilton county. The admissions to this hospital are restricted to citizens of Hamilton county.

The Ohio hospital for epileptics and epileptic insane is located at Gallipolis, and was established and opened in 1893. It was the first institution of this character in the United States.

The institution for feeble-minded, opened in 1857 is located in West Columbus. About 1,200 acres of land are fifteen miles southwest of Columbus at Orient. Children to be admitted must not be over fifteen years of age and have sufficient mental capacity to receive instruction in the common schools. The institution may admit persons of greater age if capacity of the school will permit. Agricultural training is made an important feature. Dr. G. A. Doran was superintendent of this institution from 1860 to 1905. With the exception of the new penitentiary farm, the institution for feeble-minded owns more land than any other state institution. It also has a greater number of inmates than any other.

The state school for the deaf, the oldest benevolent institution in Ohio, was opened by the state in 1829, and is located in Columbus east of the capitol. The ten acres occupied by the institution is one of the most valuable tracts of ground owned by the state, as it is located in the heart of Columbus. No person is received under seven years, or remains longer than thirteen years. A building for the use of the board of administration is located on the grounds of this institution.

The state school for the blind is located in Columbus, and was established in 1837, being the fourth institution of this character in the Union. Pupils are required to be at least eight years of age, and those admitted under the age of fourteen are permitted to remain until twenty-one years old, while those between fourteen and twenty-one years old may remain seven years. Blind adults are admitted to the industrial department of this institution.

The Ohio sanatorium, a hospital for the treatment of pulmonary tuberculosis, is located near Mount Vernon and was opened in 1909. Only cases in the incipient stage are admitted. The per capita cost is largely in excess of that of any other state institution, benevolent, correctional or penal. The charge to patients is \$5.00 per week, but the law authorizes the admission of ten per cent. of the capacity of the institution at a lower rate.

The Ohio Soldiers' and Sailors' Home was opened in 1888 for honorably discharged soldiers and sailors who have been citizens of Ohio for one year, who are unable to support themselves and are not entitled to admission to the national military home. Disabled members of the Ohio National Guard are also admitted if injury results from service to the state. The home, located at Sandusky, is built on the cottage plan. The U. S. government contributes \$100 per capita towards the maintenance of those in the institution.

The Madison home, at Madison, in Lake county, became state property in 1904, and has since been supported by the state. It is for Ohio soldiers and sailors, marines, their wives, mothers, widows and army nurses, who are indigent and unable to support themselves.

The boys' industrial school was opened near Lancaster in 1858. Only boys between the ages of ten and sixteen may be committed to this school. They are released when twenty-one years of age unless sooner paroled. The establishment of this institution was largely due to the labors of Charles Reemelin, of Cincinnati,

STATEMENT No. 4—Continued.

BOARD OF ADMINISTRATION—Continued.

who visited an institution at Mattray, France, and Ohio's boys' industrial school was modeled on a similar plan. Previously, boys convicted of a crime were incarcerated in the penitentiary.

The girls' industrial home was opened by the state in 1869. It is located near Delaware. Girls over nine and under sixteen are admitted. They are released when twenty-one years of age if not sooner discharged.

CREDITS.

Balance July 1, 1915.....	\$325,906 56	
Appropriations by General Assembly.....	4,619,601 02	
Emergency Board allowances.....	20,553 00	
Transferred from Linna State Hospital....	4,000 00	
Total available.....		\$4,970,060 58

DEBITS.

Personal Service—Salaries and wages.....	\$1,437,302 65	
Maintenance	1,880,734 52	
Equipment	450,199 62	
Purchase of real estate.....	14,489 30	
Construction—Permanent improvements....	288,617 33	
Total disbursements.....		4,071,343 42
		\$898,717 16
Less amount of 1915 balance lapsed.....		34,407 99
Balance subject to draft June 30, 1916....		\$864,309 17

ROTARY FUNDS.

Manufacturing.

CREDITS.

Balance July 1, 1915.....	\$154,344 11	
Appropriated receipts (Rotary).....	512,854 14	
Total available.....		\$667,198 25

STATEMENT No. 4—Continued.

BOARD OF ADMINISTRATION—Concluded.

DEBITS.

Disbursements (Rotary)	440,908 45
Balance subject to draft June 30, 1916....	<u>\$226,289 80</u>

Central Warehouse.

CREDITS.

Balance July 1, 1915	\$85,222 21
Appropriated receipts (Rotary)	233,970 80
Total available	<u>\$319,193 01</u>

DEBITS.

Disbursements (Rotary)	259,068 51
Balance subject to draft June 30, 1916....	<u>\$60,124 50</u>

STATEMENT No. 4—Continued.

LIMA STATE HOSPITAL.

The new Lima State Hospital, recently completed and placed under the control of the board of administration, is one of the largest and most costly public structures owned by the state. The hospital cost for construction over two and one-half million dollars, or double the cost of the state house. It is located on a tract of 574 acres of land, which cost \$62,500.00. The hospital was opened the past year, and had on June 30th a total of 673 inmates. It has relieved, largely, the congestion of other state insane hospitals.

CREDITS.

Balance July 1, 1915.....	\$86,044 55	
Appropriations by General Assembly.....	255,053 00	
Refund—Equipment	1 07	
Total available.....		\$341,098 62

DEBITS.

Personal Service—Salaries and wages.....	\$65,781 21	
Maintenance	78,826 66	
Equipment	27,367 53	
Construction—Permanent improvements...	48,189 18	
Total disbursements.....		220,164 58
		\$120,934 04
Less amount transferred to Board of Administration	\$4,000 00	
Less amount of 1915 balance lapsed.....	31,135 09	
		35,135 09
Balance subject to draft June 30, 1916....		\$85,798 95

STATEMENT No. 4—Continued.

OHIO REFORMATORY FOR WOMEN.

This institution was authorized by act of the general assembly in 1911. It is for the detention of females over sixteen years of age, convicted of a felony, misdemeanor or delinquency and for female prisoners to be transferred from the penitentiary and girls' industrial school. This reformatory is located at Marysville on a tract containing 259 acres. The legislature has appropriated up to the present for the buildings \$502,350.00. During the present year (1916) it has been placed under the control and management of the board of administration. It is now organized with Superintendent Louise Mittendorf in charge as managing officer, but no convicts had been admitted to the institution at the end of the fiscal year, June 30, 1916.

CREDITS.

Balance July 1, 1915.....	\$48,525 31	
Appropriations by General Assembly.....	170,135 00	
Total available.....		\$218,660 31

DEBITS.

Personal Service—Salaries and wages.....	\$6,256 26	
Maintenance	8,384 21	
Equipment	23,031 92	
Construction—Permanent improvements...	19,175 67	
Total disbursements.....		56,848 06
		\$161,812 25
Less amount of 1915 balance lapsed.....		7,033 26
Balance subject to draft June 30, 1915....		\$154,778 99

STATEMENT No. 4—Continued.

AGRICULTURAL COMMISSION.

The agricultural commission, which was created in 1913, succeeded to and possessed the rights, authority and power formerly exercised by the state board of agriculture, the secretary of the state board of agriculture, the board of live stock commissioners, the board of control of the state agricultural experiment station, the state dairy and food commissioner, the fish and game commission, the state board of veterinary examiners, and part of the former duties of the state board of pharmacy. The general assembly in 1915 attempted to decentralize the agricultural commission but succeeded in making only two subdivisions—the state board of agriculture and the Ohio agricultural experiment station—and released the college of agriculture at the Ohio State University from all control by the board of agriculture. All extension work and assignment of lecturers at farmers' institutes are now controlled by the trustees of the Ohio State University.

The state board of agriculture was established in 1846. The first state fair was held in Cincinnati in 1850. From 1850 to 1874 the state fair was held at various cities throughout the state. The fair was permanently located in Columbus in 1874, being at Franklin Park from 1874 to 1886, when it was moved to its present location. The state fair grounds are known as Exposition Park and contain 115 acres. Crop reporting was inaugurated by the board of agriculture in 1881, and the first farmers' institutes under the board's supervision were held in the winter of 1880-1.

The new board of agriculture consists of ten members appointed by the governor. The term is five years. The members receive no salary but their expenses are paid by the state. The total of such expenses for the year ended June 30, 1916, was \$3,816.37. The new board of agriculture exercises all the powers of the old agricultural commission with the exceptions noted above. As all appropriations by the 1915 general assembly for agricultural purposes were made to the agricultural commission which the same legislature abolished, we are compelled to include all in the following statement without giving the receipts of the experiment station separately.

The office of dairy and food commissioner was established in 1886. The duty of this branch of the board of agriculture is to enforce the laws against fraud, adulteration or impurities in foods and drugs. The duties as to liquor inspection have been transferred to the state liquor licensing board. The first Ohio pure food law was passed in 1884. The "sales by weight law" was declared unconstitutional but the department still has power to prosecute any one using weighing machines or measures that are false. Inspections are made of all dairies, canning factories, restaurants and other places where foods are prepared or sold. The fish and game commission was created in 1886. This branch of the board of agriculture operates fish hatcheries and restocks lakes and streams with valuable fish and protects and propagates fish, game and birds, and has jurisdiction of fishing on Lake Erie within the Ohio boundary line. General John C. Speaks has been in charge of this department since 1907.

In addition to these two departments under the board of agriculture, the latter has charge of the state fair. Among the board's important duties is to prevent or check the spread of such diseases of live stock as foot and mouth disease, glanders, rabies, hog cholera and other dangerous contagious and infectious diseases. The board of agriculture appoints a state veterinarian and a board of three veterinary examiners. The board also appoints a state entomologist who has charge of inspections of nursery stock.

STATEMENT No. 4—Continued.

AGRICULTURAL COMMISSION—Continued.

Under the new law the Ohio agricultural experiment station is under the supervision and direction of a board of five members appointed by the governor. Their terms are for five years. They receive no compensation but their expenses are paid by the state. The experiment station was established in 1882, and was at first located on the Ohio State University grounds. In 1891 Wayne county offered to give \$85,000.00 to have the station located in that county. The offer was accepted, but later the Wayne county bond issue was declared unconstitutional and the county did not have to pay the bonus. The experiment station is on a tract of 475 acres near Wooster owned by the state, and the state has 225 acres additional under lease. There are four district experiment farms, three of which—53 acres at Germantown, Montgomery county; 300 acres at Carpenter, Meigs county; and 125 acres at Strongsville, Cuyahoga county—are owned by the state, while the fourth, 20 acres at Findlay, Hancock county, is held under nominal lease. The station holds two state forests, one of 221½ acres near Mineral, Athens county, and one of 1,500 acres at Dean, Lawrence county. It also operates seven county experiment farms, owned by the respective counties, namely: Ninety-two acres at Paulding, Paulding county; 123 acres at Troy, Miami county; 216 acres at New Burlington, Hamilton county; 130 acres at Owensville, Clermont county; 175 acres at Fleming and 10 acres at Marietta, Washington county; 153 acres at Cortland, Trumbull county, and 275 acres at Canfield, Mahoning county. The U. S. government now contributes \$30,000.00 yearly to the station and sends an examiner to inspect its work. Charles E. Thorne has been in charge of the station since 1887.

CREDITS.

Balance July 1, 1915.....	\$320,475 80	
Appropriations by General Assembly.....	1,046,581 09	
Emergency Board allowance.....	18,700 29	
Appropriated receipts.....	219,501 24	
		\$1,605,258 42

DEBITS.

Board of Agriculture.

Personal Service—Salaries and wages.....	\$106,841 41
Maintenance	67,509 07
Pigs for serum tests.....	23,465 74
State Fair.....	104,198 71
Foot and mouth disease.....	203,373 26
Equipment	2,341 93

STATEMENT No. 4—Continued.

AGRICULTURAL COMMISSION—Concluded.

Experiment Station.

Personal Service—Salaries and wages.....	\$188,185 76
Maintenance	64,333 26
Equipment	28,170 86
Establishing state forests.....	8,801 25

Dairy and Food Division.

Personal Service—Salaries and wages.....	\$33,781 99
Maintenance	20,400 12
Equipment	490 21

Fish and Game Division.

Personal Service—Salaries and wages.....	\$51,752 25
Maintenance	43,739 95
Equipment	13,268 94
Construction—Permanent improvements...	14,291 58

Total disbursements.....	974,946 29
	\$630,312 13
Less amount transferred to Ohio State University	\$19,211 00
Less amount of 1915 balance lapsed.....	80,255 63
	99,466 63
Balance subject to draft June 30, 1916....	\$530,845 50

STATEMENT No. 4—Continued.

ARCHAEOLOGICAL AND HISTORICAL SOCIETY.

The society, which is an outgrowth of a society started in Mansfield in 1875, was incorporated in 1885. Hon. E. O. Randall has been secretary of the society since 1893. The society's new building for museum and library purposes is located on the Ohio State University grounds. This society has performed a notable service to the state collecting data on the early history of Ohio and information as to the primitive inhabitants and prehistoric remains. A bound volume containing articles on such topics is published by the society each year. There are now twenty-four volumes in the set of archæological publications issued, and they contain a vast fund of information. They can be purchased of the society. For \$25.00 any citizen may become a life member of the society, which entitles the person to a set of the twenty-four bound volumes and all future issues. The museum on the Ohio State University grounds has one of the finest collections of prehistoric relics and remains in America. Every citizen of the state should visit this museum. It is unfortunate that this great museum is not located near the capitol within easy reach of every Ohio citizen who visits Columbus. Recently the entire collection of curiosities in the relic room in the state house, with the exception of the flags, was moved to the museum at the Ohio State University.

CREDITS.

Balance July 1, 1915.....	\$12,820 18	
Appropriations by General Assembly.....	24,115 40	
Total available.....		\$36,935 58

DEBITS.

Personal Service—Salaries and wages.....	\$13,105 00	
Maintenance	5,399 15	
Equipment	2,142 93	
Construction—Hayes library and museum.....	1,908 89	
Reports and publications.....	10,900 00	
Total disbursements.....		33,455 97
		\$3,479 61
Less amount of 1915 balance lapsed.....		776 10
Balance subject to draft June 30, 1916....		\$2,703 51

STATEMENT No. 4—Continued.

ATTORNEY GENERAL.

He is elected for two years and is the legal adviser of all state officers and departments and of county prosecuting attorneys. He represents the state in all civil and criminal cases in which the state is directly interested. During the past year 1,187 opinions were rendered. This entails a vast amount of labor, and the number is far in excess of former years. During the year ended June 30, 1916, the attorney general collected delinquent indirect taxes and other claims amounting to \$441,000.00. Changes in the laws have greatly increased the collections in this department over former years. This office was created by legislative act in 1846, and Henry Stanbery was the first attorney general appointed. It was changed to an elective office by the constitution of 1851.

CREDITS.

Balance July 1, 1915.....	\$35,457 87	
Appropriations by General Assembly.....	99,567 00	
Total available.....		\$135,024 87

DEBITS.

Personal Service—Salaries and wages.....	\$69,194 78	
Maintenance—Traveling expenses, communication, court costs and office supplies	6,271 48	
Equipment—Furniture and fixtures.....	796 16	
Total disbursements.....		76,262 42
		\$58,762 45
Less amount of 1915 balance lapsed.....		34,657 96
Balance subject to draft June 30, 1916....		\$24,104 49

STATEMENT No. 4—Continued.

AUDITOR OF STATE.

The auditor of state is the only elective state official whose term is four years. He is the chief accounting officer of the state and audits requisitions, vouchers and claims against the state, and issues warrants on the state treasurer for all sums allowed. Through the bureau of inspection and supervision of public offices he supervises and inspects the public transactions of every state and local officer in Ohio. The auditor is custodian of all original land records, and of the plans and specifications of all public buildings owned by the state. Since the close of 1912, by reason of reforms introduced requiring vouchers to be first presented and individual warrants issued before any claim against the state is paid, the work of the department has been greatly increased. In 1912 there were 34,300 warrants issued. In 1913, the number was 75,154; in 1914 there were 114,285; while for the fiscal year ended June 30, 1916, the auditor of state's department issued 166,853 warrants on the state treasury.

CREDITS.

Balance July 1, 1915.....	\$4,680 68	
Appropriations by General Assembly.....	61,920 00	
Refunds—Personal service, \$113.90; maintenance, \$87.82.....	201 72	
Total available.....		\$66,802 40

DEBITS.

Personal Service—Salaries and wages.....	\$56,691 71	
Maintenance—Traveling expenses and office supplies	3,938 09	
Equipment—Furniture and fixtures.....	524 86	
Total disbursements.....		\$61,154 66
		\$5,647 74
Less amount of 1915 balance lapsed.....		2,327 53
Balance subject to draft June 30, 1916....		\$3,320 21

STATEMENT No. 4—Continued.

BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES.

This bureau was created in 1902, and is under the control of the auditor of state. The bureau is divided into two departments, county and municipal, each division head bearing the title "deputy inspector and supervisor" and receiving his appointment from the auditor of state. The duties of the bureau are to inspect and supervise all county, city, village, township and school offices, and to prescribe proper forms of records and reports. The examiners in this bureau are required to not only investigate all official transactions, but a more important duty is to instruct all officials in improved methods, for vastly more of local funds is lost through incompetency than dishonesty. During the term of the present auditor of state, from January 13, 1913, to June 30, 1916, the total findings for recovery made by the bureau were \$1,143,809.25, of which settlements and collections have been made amounting to \$583,645.49, and in addition settlements totaling \$246,433.81 have been made of findings left uncollected by former administrations.

CREDITS.

Balance July 1, 1915.....	\$7,780 67	
Appropriations by General Assembly.....	25,611 66	
Appropriated receipts—Rotary fund.....	131,080 89	
Refunds—Personal service.....	48 78	
Total available.....		\$164,522 00

DEBITS.

Personal Service—Salaries and wages.....	\$13,384 86	
Maintenance—Traveling expenses and office supplies	1,553 39	
Equipment—Furniture and fixtures.....	494 73	
Rotary Fund—Personal serv- ice	\$132,623 96	
Traveling expenses.....	3,388 75	
	136,012 71	
		151,445 69
		\$13,076 31
Less amount of 1915 balance lapsed.....		503 89
Balance subject to draft June 30, 1916....		\$12,572 42

STATEMENT No. 4—Continued.

**STATE AID FOR SCHOOLS FOR DEAF, CRIPPLED AND
BLIND CHILDREN.****CREDITS.**

Balance July 1, 1915.....	\$927 40	
Appropriations by General Assembly.....	60,000 00	
Total available.....		\$60,927 40

DEBITS.

Support of schools for deaf, crippled and blind children—Cleveland, Cincinnati, Dayton, Toledo and Ashtabula.....	\$54,241 11	
Total disbursements.....		54,241 11
		\$6,686 29
Less amount of 1915 balance lapsed.....		927 40
Balance subject to draft June 30, 1916....		\$5,758 89

STATE AID FOR WEAK SCHOOL DISTRICTS.**CREDITS.**

Balance July 1, 1915.....	\$17,514 59	
Appropriations by General Assembly.....	125,000 00	
Emergency Board allowance.....	20,000 00	
Total available.....		\$162,514 59

DEBITS.

State aid rendered to various school dis- tricts	\$156,794 65	
Total disbursements.....		156,794 65
		\$5,719 94
Less amount of 1915 balance lapsed.....		193 74
Balance subject to draft June 30, 1916....		\$5,526 20

STATEMENT No. 4—Continued.

SUPERINTENDENT OF BANKS.

This department was created in 1908. The duties of the superintendent of banks are to examine commercial banks, savings banks, safe deposit companies and trust companies and all other companies incorporated under the laws of the state having or receiving money on deposit. No person or company is permitted to use the words "bank," "banker" or "banking" or "trust company" as a name under which business is done without being subject to inspection by the superintendent of banks. National banks and building and loan companies are exempt from examination by this department. There were on May 1, 1916, in Ohio 566 state banks with resources of \$722,000,000.00 and 183 private banks, with resources of \$37,000,000.00. It will no doubt be a surprise to most citizens of the state to know that the state banks of Ohio have a greater total of resources than the national banks in Ohio. There are 376 national banks in the state with resources of \$610,000,000.00. One important difference in the rights of a national and state bank is that the former may loan not to exceed ten per cent. of its capital stock to any one person, while state banks may loan twenty per cent. of their capital and surplus. There is no restriction on private banks in this particular. The "blue sky" department is in connection with the banking department. It was organized August 8, 1913, in conformity with the provisions of the constitutional amendment adopted in 1912. Under this amendment and the present laws of Ohio every dealer in securities and real estate outside the state must secure a license from the "blue sky" department, and such property cannot be sold until approved by the department. This inspection is to protect the citizens of Ohio from fraud and prevent sales in the state of worthless securities. Such inspections are paid for by fees charged the dealers for licenses. Suit involving the constitutionality of the blue sky law is pending in the U. S. courts, but inspections are still being made by the department.

CREDITS.

Balance July 1, 1915.....	\$3,850 67	
Appropriations by General Assembly.....	98,713 51	
Total available.....		\$102,564 18

DEBITS.

Personal Service—Salaries and wages.....	\$62,149 94	
Maintenance—Traveling expenses, communication and rent.....	21,846 55	
Equipment—Furniture and fixtures.....	1,256 73	
		85,253 22
		\$17,310 96
Less amount of 1915 balance lapsed.....		3,015 50
Balance June 30, 1916.....		\$14,295 46

STATEMENT No. 4—Continued.

OHIO COMMISSION FOR THE BLIND.

This commission, which was established in 1908, consists of the superintendent of the state school for the blind, and five members appointed by the governor, who hold office for five years. The commission is a bureau of information, the object of which is to assist the blind in finding employment, and teach them industries which may be followed in their homes. The commission is required to prepare a list of all blind in the state, showing cause, condition and capacity for educational and industrial training. It may establish workshops and employ and pay blind employes, and sell their products. There are about 4,500 blind persons in Ohio, as shown by the records and estimates of the commission. Much of the success of this commission has been due to the splendid work of its executive secretary, Mr. Charles F. F. Campbell, who has recently been appointed superintendent of the state institution for the blind. Ohio is fortunate in having such a competent expert in charge of this great public service to the state's unfortunates. If supervision of the work of the commission for the blind and the institution for the blind were both entrusted to Superintendent Campbell, it would centralize authority and prove beneficial.

CREDITS.

Balance July 1, 1915.....	\$12,995 83	
Appropriations by General Assembly.....	61,347 64	
Appropriated receipts—Rotary fund.....	29,032 31	
Total available.....	.	\$103,375 78

DEBITS.

Personal Service—Salaries and wages.....	\$27,734 26	
Maintenance—Traveling expenses and office supplies	16,462 58	
Equipment	1,101 27	
Rotary fund.....	39,673 99	
Losses incurred in employment of the blind	11,998 95	
Total disbursements.....		96,971 05
		\$6,404 73
Less amount of 1915 balance lapsed.....		1,023 21
Balance subject to draft June 30, 1916....		\$5,381 52

STATEMENT No. 4—Continued.

BUDGET COMMISSION.

The budget commission was authorized by law in 1913. The budget commissioner is appointed by the governor and receives \$4,000.00 annual salary. He prepares for the governor a budget covering all departments of state government, which the governor transmits to the general assembly at the beginning of each regular session. The appropriations are based on this budget.

CREDITS.

Balance July 1, 1915.....	\$2,244 51	
Appropriations by General Assembly.....	11,255 00	
Total available.....		\$13,499 51

DEBITS.

Personal Service—Salaries and wages.....	\$7,875 00	
Maintenance—Traveling expenses and office supplies	445 69	
Equipment—Furniture and fixtures.....	193 37	
Total disbursements.....		8,514 06
		\$4,985 45
Less amount of 1915 balance lapsed.....		2,171 76
Balance subject to draft June 30, 1916....		\$2,813 69

STATEMENT No. 4—Continued.

BUILDING AND LOAN BUREAU.

This bureau was created in 1891. The superintendent of insurance was by virtue of his office inspector of building and loan associations and appointed the deputy inspector who had charge of this bureau. An act passed in 1913, made this bureau independent of the insurance department. The bureau makes inspections of every building and loan association doing business in the state, and may revoke the charter of any which does not meet all the requirements of the laws governing such institutions. The inspector under the present law is appointed by the governor for a term of three years. There are now 700 building and loan associations in Ohio with assets amounting to approximately \$260,000,000.00.

CREDITS.

Balance July 1, 1915, ...	\$2,458 41	
Appropriations by General Assembly	37,715 00	
Total available.....		\$40,173 41

DEBITS.

Personal Service—Salaries and wages.....	\$28,699 92	
Maintenance—Traveling expenses, rent and office supplies.....	9,181 40	
Equipment	1 25	
Total disbursements.....		37,882 57
		\$2,290 84
Less amount of 1915 balance lapsed.....		1,784 69
Balance subject to draft June 30, 1916....		\$506 15

STATEMENT No. 4—Continued.

BOARD OF CHARITIES.

This board was first established in 1867, and consists of six members appointed by the governor for three years. The governor is ex-officio member of the board. The board inspects and supervises all benevolent, correctional and penal institutions, including jails, workhouses, infirmaries and children's homes to see that all inmates have proper care. The plans for all buildings intended for such uses must be approved by this board. The children's welfare department is under the supervision of the board of charities.

CREDITS.

Balance July 1, 1915.....	\$6,600 12	
Appropriations by General Assembly.....	48,801 03	
Appropriated receipts—Rotary fund.....	2,981 62	
Total available.....		\$58,382 77

DEBITS.

Personal Service—Salaries and wages.....	\$24,702 39	
Maintenance—Traveling expenses, rent and office supplies.....	11,529 29	
Equipment—Furniture and fixtures.....	1,051 16	
Rotary fund.....	4,604 74	
Total disbursements.....		41,887 58
		\$16,495 19
Less amount of 1915 balance lapsed.....		5,636 32
Balance subject to draft June 30, 1916....		\$10,858 87

STATEMENT No. 4—Continued.

CIVIL SERVICE COMMISSION.

This commission was made necessary by the civil service constitutional amendment adopted in 1912, and was established by law in 1913. It consists of two members appointed by the governor for terms of four years each. The salaries of the members are fixed at \$4,000.00 each. The chief duties of the commission are to enforce the civil service amendment and the civil service act of the general assembly. All employes of the state, counties, cities and city school districts are required to take civil service examinations. These examinations, except for city employes, are conducted by the commission. Each city has a civil service board in charge of examinations of all employes of the municipality. No employe can be employed or promoted unless from the returns of the examinations he is on the eligible list for such appointment or promotion. The heads of departments, deputies of executive officers and three clerks and one stenographer for each elective state official, and two clerks and one stenographer for other officers, boards and commissions, all election officers, school teachers and militia officers are exempt; also, all persons who have served the state, or any political subdivision thereof, for a period of not less than seven years preceding January 1, 1915, are exempt from all civil service examinations.

During the year ended June 30, 1916, the state civil service commission has held 154 open competitive examinations, at which 4,447 persons were examined and 3,191 passed. There are about 10,000 persons now under the classified service of the state.

CREDITS.

Balance July 1, 1915.....	\$18,280 99	
Appropriations by General Assembly.....	59,920 00	
Total available.....		\$78,200 99

DEBITS.

Personal Service—Salaries and wages.....	\$40,585 07	
Maintenance—Traveling expenses, rent and office supplies.....	9,906 52	
Equipment—Furniture and fixtures.....	357 22	
Total disbursements.....		50,848 81
		\$27,352 18
Less amount of 1915 balance lapsed.....		17,867 55
Balance subject to draft June 30, 1916....		\$9,484 63

STATEMENT No. 4—Continued.

STATE COMMON SCHOOLS.

The state common school fund is to meet the annual payments of two dollars for each enumerated youth of school age in the state. The total number of school age in the state as reported for 1916 is 1,305,392. It will, therefore, require \$2,610,784 to meet this payment in 1917. Heretofore, this fund has been raised exclusively by direct taxation, but at the second special session of the legislature in 1914, the former levy of .335 mills was cut to .055 mills, and this lower rate was continued by the legislature in 1915 for the two-year period following. The total collections in the state under this rate the past year were only \$397,224.58. The deficit of over two million dollars was met by transfers from the state general revenue fund.

CREDITS.

Balance July 1, 1915.....	\$3,876,573 00
Total available.....	\$3,876,573 00

DEBITS.

Common schools for enumerated youth....	\$2,569,949 00
Total disbursements.....	2,569,949 00
Balance subject to draft June 30, 1916....	\$1,306,624 00

STATEMENT No. 4—Continued.

DENTAL BOARD.

The Ohio dental board consists of five members. They are appointed by the governor for terms of five years and receive ten dollars and expenses for each day employed. The first dental board was appointed in 1892, but it was not until 1905 that a law was passed requiring that every one, before taking the state examination, must be a graduate of a reputable dental college. There are about three thousand practicing dentists in Ohio. The exact number is not known, as a large proportion are dentists who were practicing previous to the enactment of the law and were not required to take the state examination. Even those passing the examination are not required to renew their certificates, so there is no way to determine how many are still practicing in the state. Every practicing dentist in Ohio should be required to register annually. In this way the state board would be greatly aided in its efforts to prevent the practice of dentistry in Ohio by persons without authority.

CREDITS.

Balance July 1, 1915.....	\$2,497 42	
Appropriations by General Assembly.....	3,265 00	
Emergency Board allowance.....	1,200 00	
Total available.....		\$6,962 42

DEBITS.

Personal Service—Salaries and wages.....	\$2,934 00	
Maintenance—Traveling expenses and office supplies	1,112 49	
Equipment—Furniture and fixtures.....	77 20	
Total disbursements.....		4,123 69
		\$2,838 73
Less amount of 1915 balance lapsed.....		2,151 17
Balance subject to draft June 30, 1916....		\$687 56

STATEMENT No. 4—Continued.

STATE EMBALMING BOARD.

This board, which was established in 1902, consists of the president and secretary of the state board of health and three persons appointed by the governor for terms of three years each. The latter are taken from lists of names recommended by the funeral directors and embalmers' association of Ohio. No person is permitted to embalm, or prepare for burial, cremation or transportation, the body of a person dead from a contagious or infectious disease, who is not licensed by this board. Since the organization of the board in 1902 there have been 2,311 certificates issued. The examination fee is five dollars and the annual renewal fee is one dollar. During the past year 62 certificates have been issued. There were on June 30, 1916, a total of 2,497 embalmers in good standing in Ohio.

CREDITS.

Balance July 1, 1915.....	\$499 32	
Appropriations by General Assembly.....	1,910 00	
Emergency Board allowance.....	200 00	
Total available.....		\$2,609 32

DEBITS.

Personal Service—Salaries and wages.....	\$1,475 00	
Maintenance—Traveling expenses and office supplies	864 53	
		2,339 53
		\$269 79
Less amount of 1915 balance lapsed.....		137 15
Balance subject to draft June 30, 1916....		\$132 64

STATEMENT No. 4—Continued.

EMERGENCY BOARD.

The state emergency board, which was created in 1892, consists of the governor, auditor of state, attorney general, chairman of the senate finance committee and chairman of the house finance committee. The duty of this board is to provide emergency allowances to institutions and departments to cover unavoidable expenses not provided for in the regular appropriations. The tendency in recent years is to restrict the number and amount of such allowances as much as possible. Under a law passed in 1915, no state officer or employe may visit at state expense any association or convention outside the state until such proposed expenditure of public funds is first approved and authorized by the emergency board.

CREDITS.

Balance July 1, 1915.....	\$69,193 82	
Appropriations by General Assembly.....	200,000 00	
Return of unused allowance to Secretary of State	13,502 83	
Total available.....		\$282,696 65

DEBITS.

Allowances to—

Ohio National Guard.....	\$62,229 25
State House and Grounds.....	500 00
Board of Administration.....	20,553 00
Agricultural Commission.....	18,700 29
Dental Board.....	1,200 00
Embalming Board.....	200 00
Board of Health.....	1,875 00
Industrial Commission.....	17,506 80
Insurance Department.....	435 00
Bowling Green Normal College.....	929 42
Kent Normal College.....	10,070 30
Oil Inspector.....	1,000 00
Board of Pharmacy.....	700 00
Supervisor of Public Printing.....	3,354 62
Superintendent of Public Works.....	4,675 00
Secretary of State.....	31,300 00

STATEMENT No. 4—Continued.

EMERGENCY BOARD—Concluded.

Treasurer of State.....	1,175 00	
Miami University.....	1,440 00	
Ohio University.....	350 00	
State Aid to Weak School Districts...	20,000 00	
Panama-Pacific Exposition.....	375 00	
Total allowances.....	\$198,568 68	
Expense accounts for trips outside the state by officers and employes of various de- partments	2,123 97	
Total disbursements.....		200,692 65
		\$82,004 00
Less amount of 1915 balance lapsed.....		59,952 25
Balance subject to draft June 30, 1916....		\$22,051 75

STATEMENT No. 4—Continued.

EXECUTIVE DEPARTMENT.

The governor of Ohio is commander-in-chief of the army and navy of the state, and has authority to call the state militia into active service when occasion demands. He receives a salary of \$10,000.00 per year. He may call the legislature in special session, and can adjourn the same when the two branches fail to agree on adjournment. He may veto any act of the general assembly and may reject any item of an appropriation bill. A vetoed bill may become a law by a three-fifths vote of both houses of the general assembly. He is required to report to the legislature the condition of the state and to submit a budget of state expenditures. He may grant reprieves, commutations or pardons to convicts, and all requisition papers for escaped criminals are issued by him. He appoints the heads of all state bureaus, boards and commissions. He is a member of the emergency board, the board to approve plans and specifications, the board of control, legislative apportionment board and the board to canvass election returns. The governor issues all commissions to state officers and commissions to notaries public. There were 5,034 notaries public granted commissions the past year. The fee is one dollar. As these commissions are for three years, there are approximately 15,000 notaries public in Ohio.

CREDITS.

Balance July 1, 1915.....	\$3,682 34	
Appropriations by General Assembly.....	32,475 00	
Total available.....		\$36,157 34

DEBITS.

Personal Service—Salaries and wages.....	\$25,885 00	
Maintenance	3,054 81	
Equipment—Furniture and fixtures.....	149 90	
Total disbursements.....		29,089 71
		\$7,067 63
Less amount of 1915 balance lapsed.....		3,390 44
Balance subject to draft June 30, 1916....		\$3,677 19

STATEMENT No. 4—Continued.

FIRE MARSHAL.

This office was established in 1900. The fire marshal is appointed by the governor for a term of two years and receives a salary of \$3,000.00 per annum. His duty is to investigate the cause of suspicious fires and enforce all laws for fire prevention. He may cause the arrest of supposed incendiaries and have them tried for arson. The expense of this department is paid by insurance companies. During the year ended June 30, 1916, there were investigations made of 512 fires. The total number of arrests were 101 and there were 86 convictions. The loss by fire in Ohio in the past year, as estimated by the state fire marshal, was \$7,000,000.00. During the year 10,541 inspections were made by this department.

CREDITS.

Balance July 1, 1915.....	\$71,681 85	
Appropriations by General Assembly.....	84,264 00	
Refunds—Personal service, \$1.00; main- tenance, \$0.50:.....	1 50	
Total available.....		\$155,947 35

DEBITS.

Personal Service—Salaries and wages.....	\$56,606 81	
Maintenance—Traveling expenses, com- munication, rent and office supplies...	24,552 25	
Equipment—Furniture and fixtures.....	179 34	
Total disbursements.....		81,338 40
		\$74,608 95
Less amount of 1915 balance lapsed.....		70,349 05
Balance subject to draft June 30, 1916....		\$4,259 90

STATEMENT No. 4—Continued.

LEGISLATURE.

The general assembly is divided into two branches, senate and house of representatives. Members of both houses are elected for two years and receive salaries of \$1,000.00 each per annum, and in addition two cents per mile mileage, weekly, from and to their homes while in session. Each county is entitled to at least one member of the house of representatives. The legislature chosen in 1916 will consist of 36 senators and 128 members of the lower house. Under the present census the apportionment is as follows: Eightieth general assembly, elected 1912, senators 33, representatives 123; the eighty-first, elected in 1914, senators 33, representatives 123; for the eighty-second, senators 36, representatives 128; for the eighty-third, senators 33, representatives 124; for the eighty-fourth, senators 37, representatives 125.

The cost to the state of the eighty-first general assembly in 1915 and 1916, including salaries, traveling expenses, wages of employes, printing, supplies received from the secretary of state, and other items of expenditure, amounted to over three hundred thousand dollars.

The constitution of 1851 requires biennial sessions, but with the exception of 1855, annual sessions were held until 1895. Laws passed by the general assembly may be vetoed by the governor, but by a three-fifths vote in each house a vetoed bill becomes a law in spite of the governor's veto. Under the initiative and referendum a proposed law may be submitted to the general assembly when petitioned for by three per cent. of all voters in the state. Laws passed by the legislature may be submitted to a popular vote by referendum petitions containing six per cent. of all voters in Ohio.

CREDITS.

Balance July 1, 1915.....	\$32,692 03	
Appropriations by General Assembly.....	185,723 00	
Total available.....		\$218,415 03

DEBITS.

Personal Service—Salaries and wages, Senate, \$44,030.00; House, \$129,875.00	\$173,905 00	
Maintenance—Traveling expenses, office supplies and enrolled bills—Senate, \$2,677.57; House, \$584.38.....	3,261 95	
Equipment—Furniture and fixtures—Sen- ate, \$114.62; House, \$126.75.....	241 37	
Portrait of Lieutenant Governor..	500 00	
Total disbursements.....		177,908 32
		\$40,506 71
Less amount of 1915 balance lapsed.....		28,735 98
Balance subject to draft June 30, 1916....		\$11,770 73

STATEMENT No. 4—Continued.

GEOLOGICAL SURVEY.

The first geological survey in Ohio was begun by W. W. Mather, in 1837, but after two years the work ceased and nothing more was done until 1869, when Prof. John S. Newberry assumed charge of the second geological survey of the state. Up to 1882, he published seven volumes of great value. In 1882, Prof. Edward Orton was made state geologist. From that date until his death in 1899, he devoted himself to the economical phase of the subject and Ohio, industrially, has millions of dollars invested in clay and other industries that are the direct result of his investigation. John A. Bownocker is now state geologist.

CREDITS.

Balance July 1, 1915.....	\$1,486 83	
Appropriations by General Assembly.....	8,688 00	
Total available.....		\$10,174 83

DEBITS.

Personal Service—Salaries and wages.....	\$6,977 83	
Maintenance—Transportation and office		
supplies	2,070 41	
Equipment	50 90	
Total disbursements.....		9,099 14
		\$1,075 69
Less amount of 1915 balance lapsed.....		407 37
Balance subject to draft June 30, 1916....		\$668 32

STATEMENT No. 4—Continued.

BOARD OF HEALTH.

This board was established in 1886, and consists of seven members, appointed by the governor for seven years. The attorney general is ex-officio member of the board. They examine the sanitary condition of all public institutions and school buildings; inspect water supply of cities and towns and enforce regulations to check epidemics and contagious diseases. All waterworks and sewage systems must be approved by the board. They also prevent pollution of streams. The chief purpose of the board is to preserve the health of the citizens of the state. The board has its offices now on the Ohio State University grounds. A complete laboratory is established where chemical analyses are made to determine the presence of disease germs and poisons and to test samples of dairy and food products, fertilizers, etc. The state has greatly increased its appropriations in recent years to the board of health. Ten years ago, in 1906, the total expenditures of the board were only \$28,066.34.

CREDITS.

Balance July 1, 1915.....	\$5,992 52	
Appropriations by General Assembly.....	120,810 00	
Emergency Board allowance.....	1,875 00	
Total available.....		\$128,677 52

DEBITS.

Personal Service—Salaries and wages.....	\$77,228 88	
Maintenance	27,231 71	
Equipment	7,917 60	
Total disbursements.....		112,378 19
		\$16,299 33
Less amount of 1915 balance lapsed.....		4,441 75
Balance subject to draft June 30, 1916....		\$11,857 58

STATEMENT No. 4—Continued.

STATE HIGHWAY DEPARTMENT.

The department was organized in 1904. It has become one of the most important departments of state government. There are about 90,000 miles of roads in Ohio, of which but a small part are improved. The state highway commissioner has supervision of all road construction where state aid is given. In addition to the receipts from automobile registration, the highway department received the past year \$2,157,933.17 from the eighty-eight counties as collections under state direct tax levy of three-tenths of a mill for highway purposes. The completion of the proposed inter-county system would improve about 10,000 miles of roads. During 1915 contracts for 310 miles of improved roads were made and 359 miles were completed. In addition 905 miles of public highways were repaired. The department expects to build 500 miles during 1916 and repair approximately 1,000 miles. The roads now contracted to be improved will cost fully ten million dollars.

CREDITS.

Balance July 1, 1915.....	\$4,353,880 99	
Appropriations by General Assembly.....	3,183,800 00	
Refunds	1,897 27	
Total available.....		\$7,539,578 26

DEBITS.

Personal Service—Salaries and wages.....	\$72,976 35	
Maintenance of department.....	29,878 19	
Equipment	6,768 04	
Maintenance—Repair of highways.....	714,657 70	
Construction—Highways	2,023,674 53	
Total disbursements.....		2,847,954 81
		\$4,691,622 45
Transferred to general revenue fund.....		1 00
		\$4,691,623 45
Less amount of 1915 balance lapsed.....		15,436 05
Balance subject to draft June 30, 1916....		\$4,676,186 40

STATEMENT No. 4—Continued.

INDUSTRIAL COMMISSION.

The industrial commission was created in 1913, superseding the state liability board of awards. The following departments were merged into the new commission and ceased to exist as independent boards—commissioner of labor statistics, inspector of mines, inspector of workshops and factories, examiner of steam engineers, board of boiler rules and state board of arbitration. These sub-departments are still operated separately but are managed and controlled by the three members of the industrial commission. The members of this commission hold office for three years and are appointed by the governor.

In addition to directing the work of the sub-departments mentioned above, the most important duty of this commission is in collecting premiums from employers of labor to establish an insurance fund for the benefit of injured or the heirs of killed employees. The commission has complete charge of the awarding of all damages. Some conception of the prodigious amount of labor involved in making these awards may be gained from the fact that during the year which ended June 30, 1916, there were 97,497 injury claims and 472 death claims filed, and 94,081 were heard and disposed of by the commission. In addition there were 14,505 claims filed by employees of companies that pay compensation direct, and 11,517 of such claims were passed on by the commission. There were also 164 delinquent claims filed. In all 112,638 claims were filed, and the total number heard and disposed of was 105,768. This makes an average of over 300 claims per day. The maximum death claim that is allowed is \$3,744.00.

The office of commissioner of labor statistics was created in 1877. The duties of this department of the industrial commission are to collect statistics dealing with labor and the conditions of the laboring classes, and to divide the state into five districts and conduct a free employment bureau in the five largest cities in the state.

The board of arbitration was organized in 1893. The duties of this department are to assist in settling controversies between employers and employees, and to help adjust differences over wages.

The department of mine inspection was established in 1874. Examinations are made of mines as to safety, ventilation, sanitary conditions and enforcement of all laws regulating mining methods and machinery. The great Avondale (Pa.) anthracite mine disaster, where 109 lives were lost as a result of there being only one opening to the mine, started an agitation in Ohio that resulted in the establishing of the state mining department. How necessary this work is can be judged from the fact that there are 41,430 miners in the state. Only Pennsylvania, West Virginia and Illinois are larger producers of coal than Ohio. Of the over twenty-two million tons of coal produced in Ohio last year (1915), Belmont county ranks first with 4,400,000 tons, followed in order by Jefferson, Guernsey, Athens, Hocking, Tuscarawas and Perry. Ohio is the first in the Union in the production of fire clay.

The department of inspection of workshops and factories was created in 1884. This department enforces all laws requiring fire escapes, fire protection and means of egress from workshops and factories, and to safeguard the lives of workmen in all the manufacturing plants of the state.

The office of examiner of steam engineers was created in 1900. To operate a steam boiler of more than thirty horse-power a license is required. This license is issued for one year and the fee is two dollars.

The board of boiler rules was created in 1911 and enforces laws governing boiler construction and use. All these departments are now merged under the industrial commission.

STATEMENT No. 4—Continued.

INDUSTRIAL COMMISSION—Concluded.

CREDITS.

Balance July 1, 1915.....	\$21,539 30	
Appropriations by General Assembly.....	543,484 04	
Emergency Board allowances.....	17,506 80	
Refunds—Personal service.....	166 85	
Total available.....		\$582,696 99

DEBITS.

Personal Service—Salaries and wages.....	\$404,138 56	
Maintenance	119,300 83	
Equipment	6,384 62	
Welfare work.....	4,031 33	
Death claims.....	350 00	
Total disbursements.....		534,205 34
		\$48,491 65
Less amount of 1915 balance lapsed.....		11,600 65
Balance subject to draft June 30, 1916....		\$36,891 00

STATEMENT No. 4—Continued.

SUPERINTENDENT OF PUBLIC INSTRUCTION.

The first commissioner of common schools was elected in 1837. His chief duty is to collect and publish statistics of the common schools of the state. He also appoints the state board of examiners and prepares the test questions used in every county in the state. He visits teachers' institutes throughout the state and prescribes the form of all school blanks and reports. By an amendment to the constitution adopted in 1912, the position was abolished as an elective office and in its place is substituted a superintendent of public instruction appointed by the governor for a term of four years, whose duties are identical with the former commissioner of common schools. This position is one of great honor and responsibility, as the superintendent of public instruction is the official head of Ohio's most important governmental activity. There are in Ohio, by the enumeration of 1916, a total of 1,305,392 youth of school age, an increase of 6,736 in one year. The total enrollment, as shown by the 1915 report of the superintendent of public instruction, was 930,783, of whom 104,882 were in high schools. By the same report there were 29,860 teachers, of whom 4,697 were in high schools. The total value of school property was \$101,241,108.00. The report also shows that \$46,445,734.63 was expended during the year for school purposes in Ohio, of which sum teachers received as wages only \$17,557,256.92. The public school debt of Ohio in 1915 was \$48,707,647.19, an increase of \$11,984,737.00 in one year. Practically one-fourth of all school revenues were raised by bond sales.

CREDITS.

Balance July 1, 1915.....	\$35,218 20	
Appropriations by General Assembly.....	469,612 00	
Total available.....		\$504,830 20

DEBITS.

Personal Service—Salaries and wages.....	* \$387,025 66	
Maintenance	7,804 12	
Equipment	444 83	
Aid to Model Rural Schools.....	3,161 56	
		398,436 17
		\$106,394 03
Less amount of 1915 balance lapsed.....		33,177 22
Balance subject to draft June 30, 1916....		\$73,216 81

*Of the above amount for personal service, \$361,315.70 was paid to county boards of education for state's proportion of salaries of county and district superintendents and normal school supervisors, as follows:

88 county superintendents.....	\$84,794 57
450 district superintendents.....	221,246 03
72 normal school supervisors.....	55,275 10

STATEMENT No. 4—Continued.

SUPERINTENDENT OF INSURANCE.

This department was established in 1867 as a part of the office of auditor of state. It was made a separate and independent department in 1872. The head of the department is appointed by the governor for a term of three years. Every insurance company doing business in the state must furnish this department with sworn statements as to liabilities and assets and such other information as required, and the department has authority to examine all records in the offices of insurance companies, and can prevent those not meeting the requirements of the law from doing business in the state. The superintendent may also cause the arrest of anyone suspected of violating the laws as to insurance. About two-thirds of all fire insurance in force in Ohio is carried by companies outside the state, while of life insurance, eight times as much is carried by companies in other states as by Ohio companies. In fire insurance, for every seven dollars received by citizens of Ohio for losses, fifteen dollars are paid to insurance companies as premiums. In Ohio, on an average, for every fifteen dollars paid to insurance companies, there are seven dollars paid for losses and five dollars and fifty cents for expenses. In life insurance the ratio is about seven dollars paid to five dollars received by the policy holders.

CREDITS.

Balance July 1, 1915.....	\$2,535 84	
Appropriations by General Assembly.....	45,315 00	
Emergency Board allowance.....	435 00	
Refund—Maintenance	65	
Total available.....		\$48,286 49

DEBITS.

Personal Service—Salaries and wages.....	\$33,161 26	
Maintenance—Traveling expenses, office supplies and rent.....	8,837 81	
Equipment—Furniture and fixtures.....	808 29	
Total disbursements.....		42,807 36
		\$5,479 13
Less amount of 1915 balance lapsed.....		2,397 15
Balance subject to draft June 30, 1916....		\$3,081 98

STATEMENT No. 4—Continued.

JUDICIARY.

The salaries of the seven justices of the supreme court and the salaries and traveling expenses of all judges of the court of appeals are paid by the state. The state also pays part of the salary of every judge of the court of common pleas, the state's part being \$3,000.00 per annum each. Each common pleas judge receives from his county \$25.00 for each 1,000 population, but his total salary cannot exceed \$6,000.00. The following table is for payments to the twenty-four appellate judges of Ohio who receive \$6,000.00 per annum each, and for the 122 common pleas judges of the state and the three judges of the superior court of Cincinnati. The constitutional amendment giving every county at least one common pleas judge has caused large increases in the total annual cost to the state for the judiciary. In 1900, the total state disbursements for the supreme, circuit and common pleas courts of the state were \$354,598.00, while for the past year the disbursements for the supreme, appellate and common pleas courts total \$637,263.00.

CREDITS.

Balance July 1, 1915.....	\$74,312 12	
Appropriations by General Assembly.....	623,200 00	
Total available.....		\$697,512 12

DEBITS.

Personal Service—Salaries.....	\$579,564 35	
Maintenance—Traveling expenses.....	13,739 48	
Total disbursements.....		593,303 83
		\$104,208 29
Less amount of 1915 balance lapsed.....		19,997 42
Balance subject to draft June 30, 1916....		\$84,210 87

STATEMENT No. 4—Continued.

SUPREME COURT AND LAW LIBRARY.

The court consists of the chief justice and six judges. It is the court of last resort in the state. The terms of office of the members of the supreme court are six years, and they are elected by popular vote. The six justices of the supreme court receive \$6,500.00 each per annum, and the chief justice \$7,000.00. The constitutional amendment creating the appellate court with final jurisdiction in certain cases has largely decreased the number of cases carried to the supreme court. In 1912 there were 653 cases filed in the supreme court. There were only 175 cases filed the past year and only 88 cases pending July 1, 1916. The first law librarian was appointed in 1867. The first collection of books in this library was separated from the state library about 1860. The law librarian is appointed by the supreme court for a term of three years. There are now about 40,000 volumes in the supreme court law library. During the past year 800 volumes have been added. This vast accumulation of legal lore is one of the most valuable possessions of the state.

CREDITS.

Balance July 1, 1915.....	\$2,726 40	
Appropriations by General Assembly.....	25,478 00	
Total available.....		\$28,204 40

DEBITS.

Personal Service—Salaries.....	\$19,010 00	
Maintenance	2,071 22	
Equipment	3,592 39	
Total disbursements.....		24,673 61
		\$3,530 79
Less amount of 1915 balance lapsed.....		1,468 11
Balance subject to draft June 30, 1916....		\$2,062 68

STATEMENT No. 4—Continued.

CLERK OF THE SUPREME COURT.

The office was created in 1865. It has been an elective office until the 1913 session of the legislature, when a law was passed giving the supreme court the power to appoint the clerk. His term is indefinite. He can be removed by the court at will. His duty is to make record of proceedings, judgments and orders of the court, and is custodian of all papers filed. He also keeps a record of all fees received. The fee for each petition filed in the supreme court is five dollars and two dollars for motions. The bar examination fee is ten dollars. The examining board is appointed by the supreme court, and consists of ten members who serve for five years each and receive \$250.00 each per year as salary. Examinations are held in June and December. Hon. Frank E. McKean has been clerk of the supreme court since 1911 and receives an annual salary of \$4,000.00.

CREDITS.

Balance July 1, 1915.....	\$153 43	
Appropriations by General Assembly.....	9,762 50	
Total available.....		\$9,915 93

DEBITS.

Personal Service—Salaries.....	\$9,220 00	
Maintenance—Office supplies.....	363 87	
Equipment—Furniture and fixtures.....	11 80	
Total disbursements.....		9,595 67
		\$320 26
Less amount of 1915 balance lapsed.....		146 63
Balance subject to draft June 30, 1916....		\$173 63

STATEMENT No. 4—Continued.

REPORTER OF SUPREME COURT.

The reporter is appointed by the supreme court for a term not exceeding three years. The office was created in 1823. The reporter's duties are to report decisions of the court and publish same. He also reports such decisions of the appellate court as the latter may request. Hon. E. O. Randall has been reporter of the supreme court since 1895. His salary is \$4,000.00.

CREDITS.

Balance July 1, 1915.....	\$1,398 72	
Appropriations by General Assembly.....	10,168 00	
Total available.....		\$11,566 72

DEBITS.

Personal Service—Salaries.....	\$9,416 66	
Maintenance	174 01	
Equipment—Furniture and fixtures.....	99 85	
Total disbursements.....		9,690 52
		\$1,876 20
Less amount of 1915 balance lapsed.....		1,361 57
Balance subject to draft June 30, 1916....		\$514 63

STATEMENT No. 4—Continued.

LEGISLATIVE REFERENCE BUREAU.

This bureau was established in 1913. Its purpose is to furnish information to members of the general assembly, to collect and prepare laws of this and other states pertaining to any subject on request of the governor or the legislature, and to prepare bills for submission.

CREDITS.

Balance July 1, 1915.....	\$3,543 32	
Appropriations by General Assembly.....	4,235 00	
Total available.....		\$7,778 32

DEBITS.

Personal Service—Salaries.....	\$3,212 50	
Maintenance	567 16	
Equipment—Furniture and fixtures.....	227 68	
Total disbursements.....		4,007 34
		\$3,770 98
Less amount of 1915 balance lapsed.....		3,504 57
Balance subject to draft June 30, 1916....		\$266 41

STATEMENT No. 4—Continued.

STATE LIBRARY.

The Ohio state library was started in 1817 by Governor Worthington, who with an appropriation of \$3,500.00 purchased 509 volumes in Philadelphia, which was the beginning of the state library. There are now over one hundred thousand volumes in the library. During the past year 3,045 volumes have been added. For many years books were permitted to go out only to members of the legislature and officers and employes of the state. Private citizens were permitted to use the books, but not take them out of the library. The library was first opened in 1896 to all citizens of the state, and anyone with satisfactory guaranty can now take out books. The traveling library department was organized the same year. It is now possible for a reading club, society of citizens, a grange, board of education, public library or other organization to secure twenty-five to sixty books and keep the same eight months. The parties securing the books must pay the transportation. The state traveling library has been moved from the state house to the second floor of the building at 199 East Gay street. This library added 5,848 volumes the past year and now has ninety thousand volumes, making with the state library 192,767 volumes owned by the state. Every township in the state should be using books from the traveling library. The effort by some to have the state library moved to the Ohio State University should not receive favorable consideration by the general assembly. The state library is a remarkably valuable collection of rare and interesting reference works. It is maintained for the benefit of every Ohio citizen, and should be located in the state house, so as to be accessible to every person who visits Columbus.

CREDITS.

Balance July 1, 1915.....	\$20,025 24	
Appropriations by General Assembly.....	37,683 44	
Total available.....		\$57,708 68

DEBITS.

Personal Service—Salaries and wages.....	\$23,806 10	
Maintenance	4,825 68	
Equipment	9,976 17	
Total disbursements.....		38,607 95
		\$19,100 73
Less amount of 1915 balance lapsed.....		17,218 16
Balance subject to draft June 30, 1916....		\$1,882 57

STATEMENT No. 4—Continued.

LIQUOR LICENSING BOARD.

This board was created by the general assembly in 1913, and consists of three members appointed by the governor for terms of six years each. The salary of each member is \$5,000.00 per annum. In every county having wet territory they appoint a county board of two members who serve for four years. These county boards, under the control and direction of the state board, issue annually all licenses to traffic in intoxicating liquors. There were 72 such county boards the past year. The members receive salaries ranging from \$2,940.00 in the largest county to \$120.00 in those having a small number of saloons. Before the constitutional amendment licensing and limiting the number of saloons to one for each five hundred population came into operation in 1913, there were 8,437 saloons in Ohio. On January 1, 1906, there were 13,009. By the report for July 1, 1914, there were 5,487 saloons. One year later there were 5,714, and on July 1, 1916, the number had increased to 5,923. Each saloon, in addition to the \$1,000.00 tax, pays \$100.00 annually to the state liquor license board. On July 1, 1916, there were but 16 dry counties in Ohio—Adams, Ashland, Champaign, Clinton, Fayette, Geauga, Guernsey, Harrison, Highland, Holmes, Knox, Lake, Morgan, Morrow, Noble and Van Wert. There were 65 dry counties under the Rose county local option law in 1909, but the number of saloons in the state in the remaining 23 counties was greater then than in the 72 wet counties today. Of the \$1,000.00 annual tax paid by each saloon, the state receives three-tenths, the municipality five-tenths and the county two-tenths.

CREDITS.

Balance July 1, 1915.....	\$328,811 85	
Appropriations by General Assembly.....	253,882 50	
Total available.....		\$582,694 35

DEBITS.

Personal Service—Salaries and wages.....	\$153,060 12	
Maintenance	53,587 38	
Equipment—Furniture and fixtures.....	2,161 38	
Total disbursements.....		208,808 88
		\$373,885 47
Less amount of 1915 balance lapsed.....		324,033 19
Balance subject to draft June 30, 1916....		\$49,852 28

STATEMENT No. 4—Continued.

MEDICAL BOARD.

The law authorizing this board was passed in 1896. The board consists of seven members, appointed by the governor, for terms of seven years. All leading schools of practice are represented on the board. They are required to hold at least four examinations each year, and no person is permitted to enter the practice of medicine in the state without a certificate from the state medical board. The total number of certificates issued since the passage of the law is over 14,000, but the number now practicing in the state is unknown, as renewals of certificates are not required. During the past year 298 certificates were granted. The examination fee is \$25.00.

CREDITS.

Balance July 1, 1915.....	\$13,078 22	
Appropriations by General Assembly.....	15,778 00	
Refunds—Maintenance	4 50	
Total available.....		\$28,860 72

DEBITS.

Personal Service—Salaries and wages.....	\$7,923 41	
Maintenance	3,330 85	
Total disbursements.....		11,254 26
		\$17,606 46
Less amount of 1915 balance lapsed.....		12,732 72
Balance subject to draft June 30, 1916....		\$4,873 74

Department of Nurse Regulation.

CREDITS.

Appropriations by General Assembly.....	\$7,348 00	
Refund—Maintenance	9 85	
Total available.....		\$7,357 85

DEBITS.

Personal Service—Salaries and wages.....	\$3,737 72	
Maintenance	2,218 56	
Equipment—Furniture and fixtures.....	100 93	
Total disbursements.....		6,057 21
Balance subject to draft June 30, 1916....		\$1,300 64

STATEMENT No. 4—Continued.

BOWLING GREEN NORMAL COLLEGE.

In 1910, the legislature authorized the establishment of two additional state normal schools, making, with Athens and Miami, four in all. One was to be located in northwestern Ohio, and one in the northeastern part of the state. The one in northwest Ohio was located at Bowling Green. It was opened to students in September, 1914. The normal college occupies 82 acres of land worth \$56,000.00. The four buildings for educational purposes are valued at \$412,500.00. The entire plant is worth \$540,620.00. The enrollment the past year was 630, of whom 228 were in the training school. There have been 80 graduates since the organization of the college, of whom 45 were graduated in 1916. There were 638 students in the 1916 summer school. For an educational institution only two years old it has accomplished a great work, and promises to prove a great benefit to the schools of northwestern Ohio. There are 5,015 volumes in the library. The faculty of 22 instructors received salaries the past year aggregating \$37,654.00.

The function of the college is the training of teachers. It aims to provide both academic and professional instruction for elementary, secondary and special teachers. It maintains a one-year professional course for college graduates; four-year courses leading to the B. S. degree in education for supervisors, superintendents, principals and teachers in secondary schools; two-year diploma courses for grade teachers in city, village and rural schools; two-year diploma courses for special teachers of agriculture, industrial arts, home economics and music. The college maintains an extension department to meet the needs of the teachers in service in northwestern Ohio. The extension work as conducted by this school is the usual classroom work brought to the community by men in the employ of the school who have been selected especially for this type of work. The normal college supports a training school of six grades. A plan has been worked out for using the entire city school system for practice work, thus affording unusually favorable conditions for the training of teachers. For those preparing to become teachers in rural schools, three model rural schools will be opened at the beginning of next year for practice and observation.

CREDITS.

Balance July 1, 1915.....	\$181,239 06
Appropriations by General Assembly.....	111,766 00
Emergency Board allowance.....	929 42
Total available.....	\$293,934 48

STATEMENT No. 4—Continued.

BOWLING GREEN NORMAL COLLEGE—Concluded.

DEBITS.

Personal Service—Salaries and wages.....	\$52,294 18	
Maintenance	10,764 41	
Equipment	60,797 56	
Construction—Permanent improvements...	95,575 55	
Total disbursements.....		\$219,431 70
		\$74,502 78
Less amount of 1915 balance lapsed.....		14,117 00
Balance subject to draft June 30, 1916....		\$60,385 78

STATEMENT No. 4—Continued.

KENT NORMAL COLLEGE.

In 1910, the general assembly authorized the establishment of a state normal school in northeastern Ohio. This school was located at Kent and was opened to students in 1913. This educational project has been granted an annual state levy of five one-thousandths of one mill for maintenance, identical in amount with the levy given Bowling Green. This levy will furnish each school \$37,500.00 annually. The college owns 85 acres of land worth \$17,000.00, four school buildings and two dormitories valued at \$623,000.00, and the total value of the entire plant, including grounds, is \$722,102.00. There are 35 in the regular faculty and 40 in the summer school. The total salaries for same the past year was \$68,489.00. The enrollment the past year was 629 regular year students, 1,812 in the summer school and 1,718 in extension courses, making a total of 4,159. Of these nine received degrees and 156 were granted diplomas. To receive a degree requires four years' work, and a diploma two years. While the college was opened only three years ago, it already has a library of 12,500 volumes. The institution has shown a remarkable growth, and is rendering the common schools of northeastern Ohio a valuable service in the training of teachers.

CREDITS.

Balance July 1, 1915.....	\$149,648 11	
Appropriations by General Assembly.....	126,269 00	
Emergency Board allowance.....	10,070 30	
Total available.....		\$285,987 41

DEBITS.

Personal Service—Salaries and wages.....	\$70,886 57	
Maintenance	24,347 21	
Equipment	32,591 01	
Construction—Permanent improvements...	126,400 28	
Total disbursements.....		254,225 07
		\$31,762 34
Less amount of 1915 balance lapsed.....		3,027 48
Balance subject to draft June 30, 1916....		\$28,734 86

STATEMENT No. 4—Continued.

STATE OIL INSPECTOR.

The first oil inspector was appointed in 1878. This office, by reason of fees allowed, was at one time one of the most lucrative positions in the state government. In 1892, to divide the "fat," the state was separated into two districts and two oil inspectors appointed. In 1906, a change back to one inspector was made, and the salary fixed at \$3,500.00 per year. There are at present 41 deputy inspectors. They receive three cents per barrel for each barrel inspected, but their salaries may not exceed \$100.00 per month, with \$60.00 per month as the minimum.

CREDITS.

Balance July 1, 1915.....	\$24,922 04	
Appropriations by General Assembly.....	54,012 00	
Emergency Board allowance.....	1,000 00	
Total available.....		\$79,934 04

DEBITS.

Personal Service—Salaries and wages.....	\$51,148 01	
Maintenance	6,726 41	
Equipment—Furniture and fixtures.....	724 28	
Total disbursements.....		58,598 70
		\$21,335 34
Less amount of 1915 balance lapsed.....		20,533 55
Balance subject to draft June 30, 1916....		\$801 79

STATEMENT No. 4—Continued.

BOARD OF PARDONS.

This board, which is appointed by the governor, consists of four members serving four years each. Two are appointed in each odd-numbered year. The annual salary of each member is \$950.00. The board was created in 1888, and its duties are to hear applications for pardons, commutations or reprieves. The law requires that quarterly sessions be held. Applications approved by the board are filed with the governor, but he is not required by law to follow such recommendations. Convicts in the penitentiary and reformatories at Mansfield and Marysville for any crimes except treason and murder in the first degree may be paroled at any time by the board of administration after such prisoners have served the minimum terms provided by law for the crimes committed. The governor may pardon a prisoner at any time. If the board of administration is to continue exercising this power, the board of pardons should be abolished. Recommendations for pardon could be made to the governor by the board of administration and thus eliminate a fifth wheel in state government.

CREDITS.

Balance July 1, 1915.....	\$380 04	
Appropriations by General Assembly.....	3,800 00	
Total available.....		\$4,180 04

DEBITS.

Personal Service—Salaries.....	\$4,180 00	
Total disbursements.....		4,180 00
		\$0 04
Less amount of 1915 balance lapsed.....		04
Balance subject to draft June 30, 1916....		\$0 00

STATEMENT No. 4—Continued.

BOARD OF PHARMACY.

The board was established in 1884, and consists of five members appointed by the governor, for terms of five years. The board is required to hold at least three examinations each year. Applicants for certificates as pharmacists must be not less than 21 years of age and have four years' experience in a drug store, and for assistant pharmacist, be 18 and have two years' experience. Certificates granted are for three years. After July, 1917, certificates will be granted to those only who are graduates of recognized schools of pharmacy. During the past year 162 have received certificates as pharmacists and 7,359 certificates have been granted since the board was first established. The fee is \$10.00. There are approximately 2,500 drug stores in Ohio. The board has been relieved of cocaine inspection and the enforcement of laws relating to the practice of pharmacy. These duties have been conferred on the board of agriculture.

CREDITS.

Balance July 1, 1915.....	\$2,953 35	
Appropriations by General Assembly.....	6,350 00	
Emergency Board allowance.....	700 00	
Total available.....		\$10,003 35

DEBITS.

Personal Service—Salaries and wages.....	\$3,610 00	
Maintenance	2,808 07	
Total disbursements.....		6,418 07
		\$3,585 28
Less amount of 1915 balance lapsed.....		2,953 35
Balance subject to draft June 30, 1916....		\$631 93

STATEMENT No. 4—Continued.

PRINTING COMMISSION.

This commission consists of the secretary of state, auditor of state and attorney general. The commission is authorized by law to purchase by competitive bidding all paper for the use of state officers and departments for printing blanks, reports and other purposes. The members of the commission receive no compensation for this work.

CREDITS.

Balance July 1, 1915.....	\$5,000 49	
Appropriations by General Assembly.....	75,900 00	
Total available.....		\$80,900 49

DEBITS.

Personal Service—Salary of clerk.....	\$900 00	
Maintenance—Printing paper.....	65,799 27	
Total disbursements.....		66,699 27
		\$14,201 22
Less amount of 1915 balance lapsed.....		1,020 31
Balance subject to draft June 30, 1916....		\$13,180 91

STATEMENT No. 4—Continued.

SUPERVISOR OF PUBLIC PRINTING.

This office was created in 1860. He is appointed by the governor for a term of two years and receives an annual salary of \$2,000.00. He must be a practical printer. He supervises all printing and binding done for the state. He audits all bills for payment by the state for advertising authorized by law. The state bindery was established in 1867, and is under the control of the supervisor of public printing. The bindery plant has been greatly improved in recent years. During the past year about \$18,000.00 was expended for new machinery. The plant represents an investment of approximately \$60,000.00. During the past year the binding and ruling done would represent a value of at least \$125,000.00 if done by a private concern.

CREDITS.

Balance July 1, 1915.....	\$41,381 68	
Appropriations by General Assembly.....	177,278 00	
Emergency Board allowances.....	3,354 62	
Total available.....		\$222,014 30

DEBITS.

Personal Service—Salaries and wages.....	\$3,019 92
Maintenance	241 15
State printing.....	99,916 23

Bindery.

Personal Service—Salaries and wages.....	30,991 75	
Maintenance—Supplies and rent.....	13,127 13	
Equipment—New machinery.....	18,656 85	
Total disbursements.....		\$165,953 03
		\$56,061 27
Less amount of 1915 balance lapsed.....		14,205 30
Balance subject to draft June 30, 1916....		\$41,855 97

STATEMENT No. 4—Continued.

PROSECUTION AND TRANSPORTATION OF CONVICTS.

The state pays the expenses of prosecution and transportation of all convicts sentenced to the penitentiary or reformatories. There were 848 convicts admitted to the penitentiary the past year, and 18 were transferred to the penitentiary from the Mansfield reformatory.

CREDITS.

Balance July 1, 1915.....	\$7,688 20	
Appropriations by General Assembly.....	155,000 00	
Refunds—Maintenance	239 15	
Total available.....		\$162,927 35

DEBITS.

Personal Service—Salaries and wages.....	\$14,688 93	
Maintenance—Cost of prosecution and transportation (state's portion).....	148,089 00	
Total disbursements.....		162,777 93
		\$149 42
Less amount of 1915 balance lapsed.....		03
Balance subject to draft June 30, 1916....		\$149 39

STATEMENT No. 4—Continued.

BOARD OF PUBLIC WORKS.

The board of public works was organized in 1836, and was abolished by a constitutional amendment adopted September 3, 1912, which created the office of superintendent of the department of public works. This official is appointed by the governor for one year and has entire charge of the canal system and other public works of the state. His salary is \$4,000.00. Originally there were 813 miles of canals, and the total cost of making the canals was \$15,967,652.00. Cities, railroads, etc., have been permitted to appropriate considerable portions of the canal lands, paying a small fraction of their real value for the same. The state still owns 690 miles of canals and feeders, but over 200 miles of these are abandoned and not in repair, and while there may be a difference of opinion as to what disposition should be made of them, there can be none as to the value of these lands to the state. The squandering of this vast and valuable land possession of the state's should not be tolerated. It may be a surprise to most citizens of Ohio to know that, with the exception of about five miles at Cincinnati, there is not a regular boat running on a single canal in Ohio. The superintendent has authority to fix rentals and collect tolls, rents and other revenues of the canal system. The revenue to the state the past year for water power was \$39,017.44 and for water furnished cities, corporations, etc., \$57,795.25. The total revenues from the canal system, including reservoirs, was slightly in excess of \$251,000.00.

The state owns, in connection with the canals, five important reservoirs: St. Marys, in Mercer and Auglaize counties, the largest artificial body of water in the world, covers 15,748 acres and cost over \$500,000.00; Lewistown, in Logan county, area 6,332 acres; Loramie, in Shelby county, area 1,828 acres; Buckeye Lake, in Licking, Perry and Fairfield counties, area 3,942 acres; Portage, in Summit county, area 2,209 acres. These are now chiefly valuable for fish and as pleasure resorts.

CREDITS.

Balance July 1, 1915.....	\$14,935 80	
Appropriations by General Assembly.....	188,703 04	
Emergency Board allowances.....	4,675 00	
Refunds—Maintenance	11 52	
Total available.....		\$208,325 36

DEBITS.

Personal Service—Salaries and wages.....	\$79,811 10	
Maintenance	16,967 99	
Equipment	3,508 95	
Purchase of land.....	1,758 17	
Construction—Permanent improvements...	76,366 90	
Total disbursements.....		178,413 11
		\$29,912 25
Less amount of 1915 balance lapsed.....		8,242 29
Balance subject to draft June 30, 1916....		\$21,669 96

STATEMENT No. 4—Continued.

SECRETARY OF STATE.

The secretary of state is elected for a term of two years, and is the state supervisor of elections, and has final jurisdiction in deciding most questions as to the application of the election laws. There are at present 5,570 election precincts in Ohio. He is custodian of the acts of the general assembly. All articles of incorporation are issued by him and he administers many of the important laws applying to corporations, including certain corporation assessments. For the year ended June 30, 1916, there was a total of 3,356 articles of incorporation issued to new domestic corporations with capital stock of \$158,853,200.00; increases of capital stock of old corporations amounting to \$368,443,850.00 were authorized, and decreases of \$60,241,799.00. There were 210 certificates to do business in Ohio issued the past year to foreign corporations. The secretary of state is custodian of surety bonds of most state officials and heads of departments. There have been 200 such bonds filed in the office the past year. One of the important duties of this department is to keep in stock all paper purchased by the printing commission and issue same on the requisitions of officials and heads of departments.

CREDITS.

Balance July 1, 1915.....	\$6,318 53	
Appropriations by General Assembly....	43,979 00	
Emergency Board allowances.....	31,300 00	
Refund—Maintenance, distribution of books	50 00	
Total available.....		\$81,647 53

DEBITS.

Personal Service—Salaries and wages.....	\$29,857 37	
Maintenance—Office supplies and communication	2,346 55	
Distribution of books and pamphlets..	20,282 43	
Stationery and supplies for all state departments	7,633 13	
Equipment—Furniture and fixtures.....	439 96	
Total disbursements		\$60,559 44
		\$21,088 09
Less amount of Emergency allowance returned	\$13,502 83	
Less amount of 1915 balance lapsed.....	4,981 03	
		18,483 86
Balance subject to draft June 30, 1916....		\$2,604 23

STATEMENT No. 4—Continued.

AUTOMOBILE DEPARTMENT.

The official head of this department is called registrar. He is appointed by the secretary of state and receives \$2,400.00 annual salary. The department collects all automobile fees. The department was organized in 1908. In round numbers the following numbers of automobiles have been registered each year: Nineteen thousand in 1909, 32,000 in 1910, 45,000 in 1911, 63,000 in 1912, 86,000 in 1913 and 122,000 in 1914. In 1915 there were 181,332 automobiles, 22,000 motorcycles and 14,062 chauffeurs registered. The year 1916 will show a large increase over 1915, as on June 30th approximately 200,000 automobile licenses had been issued. The annual registration fees are as follows: Automobiles, \$5.00; electric, \$3.00; and motorcycles, \$2.00. The registration receipts are used by the highway department for the maintenance and repair of roads.

CREDITS.

Balance July 1, 1915.....	\$47,098 41	
Appropriations by General Assembly.....	104,600 00	
Total available.....		\$151,698 41

DEBITS.

Personal Service—Salaries and wages.....	\$19,558 15	
Maintenance	64,084 67	
Equipment—Furniture and fixtures.....	897 64	
Total disbursements.....		84,540 46
		\$67,157 95
Less amount transferred to Highway fund.....	\$28,957 20	
Less amount of 1915 balance lapsed.....	12,943 98	
		41,901 18
Balance subject to draft June 30, 1916....		\$25,256 77

STATEMENT No. 4—Continued.

BUREAU OF VITAL STATISTICS.

This bureau was established in 1908. The head officer of this bureau has the official title of state registrar of vital statistics, and is appointed by the secretary of state for a term of four years. His salary is \$2,000.00 per annum. His duty is to provide for the registration of every birth and death in the state. This record must include complete data as to each individual. The amount of labor involved in this work can be judged from the fact that there were 105,914 births in Ohio last year and 66,077 deaths.

CREDITS.

Balance July 1, 1915.....	\$5,761 03	
Appropriations by General Assembly.....	28,885 00	
Total available.....		\$34,646 03

DEBITS.

Personal Service—Salaries and wages.....	\$19,913 94	
Maintenance	7,843 76	
Equipment	113 13	
Total disbursements.....		27,870 83
		\$6,775 20
Less amount of 1915 balance lapsed.....		3,143 37
Balance subject to draft June 30, 1916....		\$3,631 83

STATEMENT No. 4—Continued.

SINKING FUND.

The state sinking fund formerly served two purposes—payments on the state debt and the payments of the annual allowance of six per cent. on the irreducible state debt. As all bonded indebtedness of the state has been paid, the sinking fund annual payments now are exclusively on irreducible debt account. The state pays annually six per cent. on all moneys that have been paid into the state treasury from the sales of school, college and ministerial lands and bequests for educational purposes. At the second special session of the general assembly in 1914 the state sinking fund levy was cut from .0335 mills to .0025 mills. As it requires nearly \$325,000.00 to meet the annual interest on the irreducible debt, the new rate, which was relevied by the legislature in 1915 for two years, does not provide sufficient funds to meet the state's requirements by over \$300,000.00. The total receipts from this direct tax the past year was only \$18,167.20. This insignificant and annoying levy should be abolished. The state the past year made up the deficiency by transferring over three hundred thousand dollars from the general revenue fund to the sinking fund.

CREDITS.

Balance July 1, 1915.....	\$476,403 93	
Total available.....		\$476,403 93

DEBITS.

Interest on irreducible debt.....	\$321,910 90	
Total disbursements.....		\$321,910 90
Balance subject to draft June 30, 1916....		\$154,493 03

STATEMENT No. 4—Continued.

SOLDIERS' AND SAILORS' ORPHANS' HOME.

This institution, which was organized in 1869, was taken over by the state in 1870. It is located near Xenia, on a tract of 360 acres of land. It is for the children of deceased, disabled or indigent soldiers or sailors. Children admitted are given educational and industrial training and are kept in the home until 16 years of age. The management is authorized by law to permit anyone to remain until 18 years of age. Each county is entitled to its proportionate number according to population. The institution is built on the cottage plan, there being 21 single and six double cottages. The average age of the children is eleven and one-half years. There were an average of 686 the past year, and the per capita cost was \$254.26. The number of employes is 187. There have been a total of 6,338 children educated in this institution. The present number of children in the institution is 648. The total value of lands, buildings and equipment is \$510,000.00.

CREDITS.

Balance July 1, 1915.....	\$20,293 37	
Appropriations by General Assembly.....	192,557 90	
Total available.....		\$212,851 27

DEBITS.

Personal Service—Salaries and wages.....	\$77,373 95	
Maintenance	83,325 50	
Equipment	14,688 57	
Construction—Permanent improvements...	284 00	
		175,672 02
		\$37,179 25
Less amount of 1915 balance lapsed.....		15,003 37
Balance subject to draft June 30, 1916....		\$22,175 88

STATEMENT No. 4—Continued.

COMMISSIONER OF SOLDIERS' CLAIMS.

This department was established in 1900. The state commissioner of soldiers' claims is appointed by the governor for a term of two years. His duties are to assist soldiers in securing pensions and in furnishing information pertaining to pensions, back pay, bounty, and all strictly pension matters and laws. Such information and assistance are furnished free.

CREDITS.

Balance July 1, 1915.....	\$671 92	
Appropriations by General Assembly.....	5,140 00	
Total available.....		\$5,811 92

DEBITS.

Personal Service—Salaries and wages.....	\$4,360 00	
Maintenance—Traveling expenses, office supplies and communication.....	327 52	
Squirrel Hunters' claims.....	390 00	
Equipment—Furniture and fixtures.....	55 00	
Total disbursements.....		5,132 52
		\$679 40
Less amount of 1915 balance lapsed.....		671 92
Balance subject to draft June 30, 1916....		\$7 48

STATEMENT No. 4—Continued

TREASURER OF STATE.

He is elected for two years, and it is his duty to receive the public revenues of the state and pay the same out on warrants of the auditor of state. He also loans the surplus to banks under competitive bidding. Bonds deposited by such banks as security are kept in the treasury vaults. There was a total of \$26,051,032.56 of such bonds, stocks, notes and surety bonds in the vaults of the state treasury on June 30, 1916. During the past year the state treasury has received \$305,547.39 as interest on regular state funds and \$130,188.20 as interest on workmen's insurance funds, a total of \$435,735.59 of interest collected by the state in the past year. This is the largest collection of interest for any year since the law was passed requiring that all surplus state funds be loaned to banks under competitive bidding. The average rate received on active funds is 2.71 per cent. The average on all inactive funds is about 4 per cent. The highest rate paid for regular funds is 4.3 per cent by the Medina County National Bank. The highest rate on workmen's compensation funds is 4.55 per cent by the People's State Bank at Archbold. On June 30, 1916, the state treasury had the following balances in the various funds: General revenue, \$3,866,527.90; highway, \$3,020,887.62; liquor, \$117,870.20, and workmen's compensation, \$3,793,163.72. The total cash balance in the treasury in all of the seven state funds except workmen's compensation fund was \$7,105,631.39. The variations in amount of balances, as shown above, from the auditor's statements in this report, are due to warrants issued by the auditor that had not been presented to the treasurer for payment at the close of business June 30th.

The new law requiring that all regular indirect taxes and fixed fees be collected by the state treasurer has increased the work of this department. The total of such collections by the state treasurer for the year ended June 30th was \$7,659,710.08.

CREDITS.

Balance July 1, 1915.....	\$2,282 27	
Appropriations by General Assembly....	30,350 00	
Emergency Board allowances.....	1,175 00	
Refund—Maintenance	50	
Total available.....		\$33,807 77

DEBITS.

Personal Service—Salaries and wages....	\$25,621 47	
Maintenance—Communication, office supplies and premium on bond.....	4,527 36	
Equipment—Furniture and fixtures.....	1,120 68	
Total disbursements.....		31,269 51
		\$2,538 26
Less amount of 1915 balance lapsed....		2,037 72
Balance subject to draft June 30, 1916....		\$500 54

such collections by the state treasurer for the year ended June 30th was \$7,659,710.08.

STATEMENT No. 4—Continued.

STATE TAX COMMISSION.

The state tax commission of Ohio was established by act of the legislature in 1911. It consists of three members, appointed by the governor, for terms of six years. It is the duty of this commission to assess for taxation all railroads, express, telephone, telegraph, gas, electric light, street railway, interurban, waterworks and pipe line companies, and other public utilities, and directs and supervises the appraisement of all real and personal property in the state. Appraisements of land were formerly made every ten years. This was later changed to four years. Under the present law this may be performed annually. Formerly land appraisers were elected to appraise all real estate. Under the present law the assessors value both personal and real property. Under the Warnes law passed in 1913 the district assessors in each county were appointed by the governor and the district assessors appointed all the regular assessors in each county. This law was repealed in 1915, and all assessors were made elective, and the county auditor was made the chief supervising and assessing officer of the county. He has authority to remove assessors for cause and to fill all vacancies. The county auditor fixes the pay of all assessors subject to the approval of the county board of commissioners, but such compensation may not be less than three dollars nor exceed six dollars per day. The county board of revision of valuations, consisting of three members, is appointed annually by the county treasurer, prosecuting attorney, probate judge and president of the board of commissioners. The members of the board of revision receive not less than \$3.50 nor more than \$10.00 per day while in session, the amount to be fixed by the board of commissioners.

There are now 13,384 domestic corporations, over 1,250 public utilities and about 1,100 foreign corporations assessed for taxation by the tax commission.

CREDITS.

Balance July 1, 1915.....	\$16,509 19	
Appropriations by General Assembly.....	67,012 00	
Total available.....		\$83,521 19

DEBITS.

Personal Service—Salaries and wages.....	\$43,057 22	
Maintenance—Traveling expenses, rent and office supplies.....	8,509 84	
Equipment—Furniture and fixtures.....	608 12	
Total disbursements.....		52,175 18
		\$31,346 01
Less amount of 1915 balance lapsed.....		16,296 92
Balance subject to draft June 30, 1916....		\$15,049 09

STATEMENT No. 4—Continued.

OHIO TOPOGRAPHICAL SURVEY.

During the first century of the state's history, no map of the state on a large scale was published that showed the surface features with proper and accurate relief. The first valuable map of Ohio was made by John F. Mansfield, in 1806. A photograph of this map is on file in the state library. It is not a relief map. An act was passed by the general assembly in 1900 authorizing the governor to arrange with the U. S. geological survey for experts to make a proper, accurate and complete survey of Ohio and prepare a topographical map of the state. This survey was started in 1901. The state has appropriated an average of about \$25,000.00 yearly since 1900, and the national government has contributed similar amounts up to 1910. Since that date the national government's annual appropriation for this work in Ohio has been \$10,000.00. The survey of Ohio was completed during the past year. Each map issued by the government covers approximately 225 square miles. They are made on a scale of one inch to the mile. There are 212 such maps either within or partly within Ohio. Each map costs ten cents and can be secured of the U. S. Geological Survey, Washington, D. C. Any citizen desiring such a map of his immediate locality may secure same by forwarding ten cents to the U. S. Geological Survey. The survey of the Ohio-Michigan boundary line was recently completed and permanent mile posts set up. The Ohio-Pennsylvania line survey was completed in 1883. The survey of the Ohio-Indiana line remains to be accomplished.

CREDITS.

Balance July 1, 1915.....	\$1,943 68	
Appropriations by General Assembly.....	36,500 00	
Total available.....		\$38,443 68

DEBITS.

Maintenance—Survey	\$29,052 93	
Final report.....	1,473 07	
Total disbursements.....		30,526 00
		\$7,917 68
Less amount of 1915 balance lapsed.....		7 11
Balance subject to draft June 30, 1916....		\$7,910 57

STATEMENT No. 4—Continued.

MIAMI UNIVERSITY.

This university was founded in 1809, and opened in 1816. The first class was graduated in 1826. It is located at Oxford, in Butler county, and received from the national government a land grant of one township, comprising 23,040 acres. The revenue received from this grant the past year was \$6,539.25. In 1902, a normal department was added to the university. The faculty of the university consists of 30 members. Their salaries the past year amounted to \$57,050.00. There were 441 students enrolled and 68 graduates. There have been 1,749 graduates since the organization of the university. In the normal school there are 35 faculty members who received the past year salaries aggregating \$46,095.00. The enrollment during the year was 352 and 62 graduates. There have been 597 normal graduates since the organization of the normal school. The enrollment in the summer school this year was 745. Miami University owns 114 acres of land valued at \$61,500.00. There are 12 college buildings with an estimated value of \$760,000.00, and the entire plant is worth \$821,500.00. The receipts from all sources the past year totaled \$318,556.95, of which \$48,386.55 was for board. The university and normal school have made rapid growth in recent years, and the institution now ranks as one of the leading smaller colleges of the central states.

CREDITS.

Balance July 1, 1915.....	\$46,672 30	
Appropriations by General Assembly.....	205,652 00	
Emergency Board allowance.....	1,440 00	
Interest on endowment fund.....	411 25	
Total available.....		\$254,175 55

DEBITS.

Personal Service—Salaries and wages.....	\$151,047 98	
Maintenance	22,328 44	
Equipment	7,113 79	
Construction—Permanent improvements...	69,429 83	
Total disbursements.....		249,920 04
		\$4,255 51
Less amount of 1915 balance lapsed.....		230 24
Balance subject to draft June 30, 1916....		\$4,025 27

STATEMENT No. 4—Continued.

OHIO UNIVERSITY.

Ohio University is the oldest higher institution of learning in that part of our country known as the Northwest Territory. Before Ohio was admitted to statehood the territorial legislature, at Chillicothe, January 9, 1802, made provision "that there shall be a university instituted and established in the town of Athens." The institution to be "instituted and established" was named the "American Western University." Two years after the passage of the act referred to—Ohio having in the meantime been admitted into the Union—the state legislature re-enacted the provisions of the territorial act, with but few changes, by another act dated February 18, 1804. This latter act, which gave the name "Ohio University" to the institution to be established, has ever been regarded as the charter of Ohio University. The university was opened to students in the spring of 1808, when Reverend Jacob Lindley, a Princeton graduate, was put in charge of its educational work.

The first graduates, Thomas Ewing and John Hunter, received their diplomas in 1815. The whole number of degree graduates, of baccalaureate rank, in the history of the university is, men, 905; women, 314; total, 1,219. The total number of different students enrolled increased from 405 in 1901 to 4,962 in 1916. Of the latter, 620 were in the college proper, 1,941 in the state normal college, 1,542 in the summer school, 1915, and 852 in extension classes. The state normal college was opened in 1902.

The university buildings are fifteen in number, not including ten buildings used as dormitory quarters for women students.

The property of the university is valued as follows: Grounds, \$541,562.00; buildings, \$976,000.00; equipment, \$211,100.00; total, \$1,728,662.00. The financial support of the university is derived from three sources, the mill tax, special appropriations and local receipts from incidental fees, rents and interest on permanent funds forming a part of the irreducible debt of the state of Ohio. Receipts from all these sources, in 1916, amounted to \$319,718.02. Salary payments for the fiscal year ended June 30, 1916, amounted to \$166,663.00, of which amount the sum of \$136,211.34 was for teaching service exclusively. Expenditures for the year made a total of \$300,533.86. During the past year forty-nine graduated from the university and eighty-five from the state normal college. In addition 263 diplomas without degrees were granted in the twelve regular courses in the state normal college.

CREDITS.

Balance July 1, 1915.....	\$23,614 84
Appropriations by General Assembly.....	218,483 00
Emergency Board allowance.....	350 00
Appropriated receipts.....	125 55
Interest on Endowment fund.....	4,329 09

Total available.....

\$246,902 48

STATEMENT No. 4—Continued.

OHIO UNIVERSITY—Concluded.

DEBITS.

Personal Service—Salaries and wages.....	\$158,776 53	
Maintenance	32,977 05	
Equipment	17,787 14	
Construction—Permanent improvements...	18,858 09	
Total disbursements.....		228,398 81
		\$18,503 67
Less amount of 1915 balance lapsed.....		2,041 90
Balance subject to draft June 30, 1916....		\$16,461 77

STATEMENT No. 4—Continued.

OHIO STATE UNIVERSITY.

This university, which was originally named the Ohio Agricultural and Mechanical College, was opened in the fall of 1873. Under the Morrill act of 1862, the national government gave Ohio 630,000 acres of the public domain for the establishment of an agricultural school. This landscript was sold for \$340,906.80 and the proceeds turned into the state treasury and is a part of the irreducible state debt, and serves as an endowment fund for the university. This fund, with additions from other sources, now amounts to \$1,007,000.00, on which \$60,000.00 interest will be paid the Ohio State University the coming year. In 1878, the legislature changed the name to Ohio State University and gave it an appropriation, which was the first for higher education in the history of the state. The total income of the university the past year was \$1,698,813.55. The number of students attending the past year was 5,822. The university owns 582 acres of land that cost \$220,754.00 and is today worth nearly two and one-half million dollars. The forty-six buildings, of which thirty-three are for educational purposes, are worth practically the same sum. The grand total of lands, buildings and equipment is rated at \$5,460,000.00. There are 481 members of the faculty. Their total salaries the past year were \$646,018.00. There were 944 graduates this year, and the total number of graduates since the opening of the university is 7,202. The recent growth of Ohio State University is equaled by few state universities in the United States. Ohio is proud of her great institution of learning and hopes to soon see it the leading state university of the Mississippi valley.

CREDITS.

Balance July 1, 1915.....	\$197,173 08
Appropriations by General Assembly.....	1,442,832 15
Appropriated receipts.....	133,387 79
Rotary fund.....	97,784 71
Interest on Endowment fund.....	59,511 61
Transferred from Board of Agriculture...	19,211 00
Total available.....	\$1,949,900 34

DEBITS.

Personal Service—Salaries and wages.....	\$923,032 04
Maintenance	261,266 04
Equipment	120,150 07
Construction—Permanent improvements...	140,262 66
Rotary fund.....	94,561 46

STATEMENT No. 4—Continued.

OHIO STATE UNIVERSITY—Concluded.

Agricultural Extension.

Personal Service—Salaries and wages.....	55,594 83	
Maintenance	31,900 20	
Equipment	1,423 52	
Total disbursements.....		1,628,190 82
		\$321,709 52
Less amount of 1915 balance lapsed.....		26,414 62
Balance subject to draft June 30, 1916....		\$295,294 90

STATEMENT No. 4—Continued.

WILBERFORCE UNIVERSITY.

The industrial department at Wilberforce University, near Xenia, which is the only department of this school supported by the state, was established in 1887. The university proper was organized in 1857, being the oldest institution for the higher education of the colored race in America and the leading college of this character in the north. It has a faculty of 15 members, owns 75 acres of land with four college buildings, and the plant is valued at about \$140,000.00. There were 28 graduates the past year, and there have been a total of 500 since the organization in 1857.

The normal and industrial department occupies 131 acres owned by the state. There are eight major and 14 minor buildings valued at \$410,000.00, and the entire plant is worth \$570,850.00. The total attendance the past year was 350 of whom 57 graduated. The total number of graduates since the organization of this department in 1887 has been 511. In addition about 600 have completed vocational courses. The faculty of 23 members receive salaries aggregating \$24,650.00. The department is on the state accredited list and graduates are given state provisional certificates for elementary teaching, domestic science and manual training without examination. In addition to the normal and commercial work, seven trades are taught for boys: Carpentry, blacksmithing, machine work, plumbing and steam fitting, shoemaking, agriculture and printing. A military department is also maintained. Four trades are taught for girls: Sewing, cooking, millinery and laundering. A remarkable feature, showing the character of the students, is the fact that 90 per cent of the boys and 50 per cent of the girls are wholly or partly self-supporting. As tuition and room rent are free to Ohio students, the per capita cost is the lowest of any institution for manual training and higher education in Ohio. All necessary expenses for board and incidentals need not exceed \$125.00 per year.

CREDITS.

Balance July 1, 1915.....	\$29,724 67	
Appropriations by General Assembly.....	135,160 02	
Rotary fund.....	2,501 03	
Total available.....		\$167,385 72

DEBITS.

Personal Service—Salaries and wages.....	\$42,410 65	
Maintenance	22,797 07	
Equipment	8,326 64	
Construction—Permanent improvements...	31,131 41	
Rotary fund.....	1,964 10	
Total disbursements.....		106,629 87
		\$60,755 85
Less amount of 1915 balance lapsed.....		12,766 72
Balance subject to draft June 30, 1916....		\$47,989 13

STATEMENT No. 4—Continued.

PUBLIC UTILITIES COMMISSION.

This commission is the successor of the public service commission which succeeded the railroad commission. The first commissioner of railroads and telegraphs was appointed in 1867. The public utilities commission is authorized to investigate complaints as to the rates charged by railroads and other public service corporations and may fix the rates to be charged, and has the right to value the property of every public utility in the state. The public utilities commission consists of three members appointed by the governor for terms of six years. Their salaries are \$4,500.00 each, per annum. The ideal of this commission as to all utilities in the state is to secure adequate service and reasonable rates, while at the same time, through the introduction of sound business principles, permitting fair returns to the stockholders. The public utilities of the state contribute annually \$75,000.00 for the maintenance of this department. Among new railroad depots ordered constructed by this commission is one at Upper Sandusky. The most important freight rate reduction ordered recently is the coal rate from the Hocking Valley coal fields. Among large utilities which the commission has systematically and completely valued are the Cincinnati Traction Company, The Union Gas & Electric Company, of Cincinnati; The Cleveland Electric Illuminating Company, Cleveland Telephone Company and the Cuyahoga Telephone Company. Valuations are now being made of the Central District Telephone Company and the Columbus Railway, Power and Light Company.

CREDITS.

Balance July 1, 1915.....	\$28,173 24	
Appropriations by General Assembly.....	212,013 00	
Total available.....		\$240,186 24

DEBITS.

Personal Service—Salaries and wages.....	\$76,823 09
Maintenance	17,927 92
Equipment—Furniture and fixtures.....	1,438 07

Physical Valuation.

Personal Service—Salaries and wages.....	89,833 71
Maintenance	7,933 28
Equipment	475 47

Total disbursements.....	194,431 54	
		\$45,754 70
Less amount of 1915 balance lapsed.....		26,930 77
Balance subject to draft June 30, 1916....		\$18,823 93

STATEMENT No. 4—Continued.

G. A. R. HEADQUARTERS.

The state makes appropriations of \$2,500.00 each year for salaries, rent and maintenance of state headquarters at Columbus of the Grand Army of the Republic.

CREDITS.

Balance July 1, 1915.....	\$673 00	
Appropriations by General Assembly.....	2,430 00	
Total available.....		\$3,103 00

DEBITS.

Personal Service—Salaries and wages.....	\$1,787 50	
Maintenance—Rent	440 00	
Total disbursements.....		2,227 50
		\$875 50
Less amount of 1915 balance lapsed.....		673 00
Balance subject to draft June 30, 1916....		\$202 50

STATEMENT No. 4—Continued.

SPECIAL COMMISSIONS.

The following special commissions were authorized or created by recent general assemblies. Some consist of members of the general assembly and others of members appointed by the governor. Practically all have completed their work and most have made reports. The following statement shows what their labors have cost the state the past year. Special legislative committees alone have cost the state over \$250,000.00 in the past fifty years, and of this sum over two-thirds has been spent since 1900:

BOARD OF PUBLIC BUILDINGS.

CREDITS.

Appropriations by general assembly-----	\$129,717 67	
Appropriated receipts -----	205,257 39	
Total available-----		\$334,975 06

DEBITS.

Personal service—salaries -----	\$875 00	
Maintenance -----	566 18	
Total disbursements -----		1,441 18
Balance subject to draft June 30, 1916-----		\$333,533 88

BOARD OF UNIFORM STATE LAWS.

CREDITS.

Balance July 1, 1915-----	\$405 75	
Appropriations by general assembly-----	500 00	
Total available -----		\$905 75

DEBITS.

Maintenance—expenses -----	\$114 25	
		114 25
		\$791 50
Less amount of 1915 balance lapsed-----		405 75
Balance subject to draft June 30, 1916-----		\$385 75

STATEMENT No. 4—Continued.

SPECIAL COMMISSIONS—Continued.

BUILDING CODE COMMISSION.

CREDITS.

Balance July 1, 1915.....	\$25 01	
Total available.....		\$25 01

DEBITS.

Amount of 1915 balance lapsed.....	25 01	
Balance subject to draft June 30, 1916.....		0 00

COMMISSION TO SELECT SITE FOR NEW PENITENTIARY.

CREDITS.

Balance July 1, 1915.....	\$2,214 98	
Total available		\$2,214 98

DEBITS.

Amount of 1915 balance lapsed.....	2,214 98	
Balance subject to draft June 30, 1916.....		0 00

COMMISSION FOR CODIFYING HIGHWAY AND ROAD LAWS.

CREDITS.

Balance July 1, 1915.....	\$326 98	
Total available		\$326 98

DEBITS.

Amount of 1915 balance lapsed.....	326 98	
Balance subject to draft June 30, 1916.....		0 00

STATEMENT No. 4—Continued.

SPECIAL COMMISSIONS—Continued.

COMMITTEE TO INVESTIGATE FINANCIAL CONDITION OF
MUNICIPALITIES.

CREDITS.

Balance July 1, 1915.....	\$700 90	
Total available		\$700 90

DEBITS.

Amount of 1915 balance lapsed.....	700 90	
Balance subject to draft June 30, 1916.....	0 00	

COMMITTEE TO INVESTIGATE OHIO JUDICIAL SYSTEM.

CREDITS.

Balance July 1, 1915.....	\$259 10	
Total available		\$259 10

DEBITS.

Amount of 1915 balance lapsed.....	259 10	
Balance subject to draft June 30, 1916.....	0 00	

OHIO COMMISSION, HALF CENTURY ANNIVERSARY OF NEGRO
FREEDOM.

CREDITS.

Balance July 1, 1915.....	\$5,000 00	
Total available		\$5,000 00

DEBITS.

Personal service—salaries and wages.....	\$731 10	
Maintenance	1,930 96	
Total disbursements		2,662 06
Balance subject to draft June 30, 1916.....		\$2,337 94

STATEMENT No. 4—Continued.

SPECIAL COMMISSIONS—Concluded.

OHIO INSTITUTION FOR TREATMENT AND EDUCATION OF CRIP-
PLED AND DEFORMED CHILDREN.

CREDITS.

Appropriation by general assembly-----	\$1,000 00	
Total available -----		\$1,000 00

DEBITS.

No disbursements-----		00
Balance subject to draft June 30, 1916-----		\$1,000 00

OHIO PENITENTIARY COMMISSION.

CREDITS.

Appropriation by general assembly-----	\$10,000 00	
Total available -----		\$10,000 00

DEBITS.

Maintenance—expenses -----	\$100 54	
Total disbursements -----		100 54
Balance subject to draft June 30, 1916-----		\$9,899 46

OHIO COMMISSION, PANAMA-PACIFIC INTERNATIONAL EXPO-
SITION.

CREDITS.

Balance July 1, 1915-----	\$17,952 84	
Appropriations by general assembly-----	21,671 63	
Emergency board allowance-----	375 00	
Total available -----		\$39,999 47

DEBITS.

Personal service—salaries and wages-----	\$11,032 90	
Maintenance -----	14,766 95	
Total disbursements -----		25,799 85
		\$14,199 62
Less amount of 1915 balance lapsed-----		3,616 74
Balance subject to draft June 30, 1916-----		\$10,582 88

STATEMENT No. 4—Continued.

MEMORIALS.

Ohio in the past half century has appropriated vast sums for celebrations, expositions, monuments and other memorials. Since 1852 the appropriations for monuments, memorials and cemeteries total over \$800,000.00. Practically all of this sum has been appropriated since the Civil War. For celebrations, centennials and expositions the appropriations amount to \$1,300,000.00. Our present activities in this line are indicated by the following statement:

CREDITS.

Ft. Amanda—Balance July 1, 1915-----	\$36 84
Ft. Meigs—Balance July 1, 1915-----	7,397 20
Col. Wm. Jennings—Balance July 1, 1915-----	4,000 00
Thomas Kirker—Balance July 1, 1915-----	5,000 00
Lookout Mountain—Appropriation by general assembly -----	20,000 00
National McKinley Birthplace—Balance July 1, 1915 -----	25,000 00
97th O. V. I.—Balance July 1, 1915-----	30 01
126th O. V. I.—Balance July 1, 1915-----	147 88
Perry's Victory, Battle of Lake Erie — Balance July 1, 1915-----	1,493 80
George B. Meek—Appropriation by general assembly -----	1,000 00
Total available -----	<u>\$64,105 73</u>

DEBITS.

Ft. Meigs—Construction—Memorial-----	\$1,692 34
Thomas Kirker—Maintenance—Expenses -----	36 50
Lookout Mountain—Maintenance—Expenses -----	649 44
Construction—Memorial -----	1,000 00
National McKinley Birthplace—Construction—Memorial -----	25,000 00
Perry's Victory, Battle of Lake Erie—	
Personal service -----	62 50
Maintenance—Expenses -----	179 27
Construction—Memorial -----	1,252 03
George B. Meek—Construction—Memorial-----	1,000 00
Total disbursements -----	<u>\$30,872 08</u>
	\$33,233 65
Less amount of 1915 balances lapsed-----	<u>3,081 92</u>
Balance subject to draft June 30, 1916-----	<u>\$30,151 73</u>

STATEMENT NO. 4—Continued.

Lapsed appropriations as shown above:

Ft. Amanda -----	\$36 84
Ft. Meigs -----	397 20
Thomas Kirker -----	2,500 00
126th O. V. I. -----	147 88

Balances subject to draft as shown above:

Ft. Meigs -----	\$5,307 66
Col. Wm. Jennings -----	4,000 00
Thomas Kirker -----	2,463 50
Lookout Mountain -----	18,350 56
97th O. V. I. -----	30 01

STATEMENT No. 4—Continued.

MISCELLANEOUS.

CREDITS.

City of Columbus—Balance July 1, 1915-----	\$43,619 06	
Liquor tax refunds—Balance July 1, 1915-----	152 46	
Payment of certain salaries and wages—Balance July 1, 1915-----	1,825 00	
Payment of miscellaneous claims—Balance July 1, 1915 -----	8,530 05	
Payment of personal damage claims—Balance July 1, 1915 -----	7,844 75	
Payment of property damage claims—Balance July 1, 1915 -----	7,283 86	
Payment of refunders—Balance July 1, 1915-----	3,492 73	
Publication and distribution of roster of Ohio sol- diers in the war with Spain—Appropriation by general assembly -----	15,000 00	
Unauthorized deficiencies—Balance July 1, 1915---	536 85	
Total available -----		\$88,284 76

DEBITS.

City of Columbus—Paying contiguous to state property -----	\$7,945 68	
Payment of certain salaries and wages-----	20 00	
Payment of miscellaneous claims-----	8,530 05	
Payment of personal damage claims-----	7,819 75	
Payment of property damage claims-----	7,122 67	
Payment of refunders, money erroneously col- lected -----	3,454 08	
Publication and distribution of roster of Ohio sol- diers in the war with Spain—Personal service —Salaries -----	632 00	
Total disbursements -----		\$35,524 23
Less amount of 1915 balances lapsed-----		\$52,760 53
Balance subject to draft June 30, 1916-----		\$52,071 22
Lapsed appropriations as shown above:		
Liquor tax refunds-----	\$152 46	
Unauthorized deficiencies -----	536 85	
Balances subject to draft as shown above:		
City of Columbus-----	\$35,673 38	
Payment of certain salaries and wages-----	1,805 00	
Payment of personal damage claims-----	25 00	
Payment of property damage claims-----	161 19	
Payment of refunders-----	38 65	
Publication and distribution of roster of Ohio soldiers in the war with Spain-----	14,368 00	

STATEMENT No. 4—Concluded.

RECAPITULATION OF APPROPRIATION ACCOUNTS.

CREDITS.

Balances July 1, 1915.....		\$11,871,101 56	
Appropriations by General Assembly—			
S. B. No. 100.....	\$20,000 00		
S. B. No. 148.....	1,000 00		
S. B. No. 304.....	129,717 67		
H. B. No. 247.....	15,000 00		
H. B. No. 399.....	142,593 85		
H. B. No. 402.....	8,567 61		
H. B. No. 566.....	10,000 00		
H. B. No. 572.....	15,000 00		
H. B. No. 620.....	185,000 00		
H. B. No. 701.....	16,303,087 13		
H. B. No. 709.....	200,000 00		
H. B. No. 716.....	50,831 08		
		17,080,797 34	
Appropriated Receipts.....		622,523 92	
Rotary Funds.....		1,010,205 50	
Emergency Board allowances.....		198,568 68	
Refunds.....		2,633 36	
Transfers.....		23,211 00	
Return of Emergency Board allowances.....		13,502 83	
Total available.....			\$30,822,544 19
DEBITS.			
Personal Service.....	\$6,149,678 01		
Maintenance.....	4,770,867 99		
Equipment.....	899,769 75		
Construction—			
New Buildings.....	\$992,296 68		
Non-Structural Improvements.....	76,366 90		
New Roads.....	2,023,674 53		
Lands.....	25,048 72		
Memorials.....	29,944 37		
		3,147,331 20	
Rotary Funds.....		976,793 96	
Interest on Irreducible Debt.....		321,910 90	
State Common Schools.....		3,145,462 02	
Miscellaneous.....		284,093 50	
Total disbursements.....			19,695,902 33
			\$11,126,641 86
Less transfers.....	\$65,672 03		
Emergency Board allowances.....	198,568 68		
Amount of 1915 balances lapsed.....	1,082,359 18		
			1,346,599 89
Appropriation Balances subject to draft June 30, 1916.....			\$9,780,041 97

STATEMENT No. 5

SHOWING THE PRINCIPAL, ADDITIONS TO, AND INTEREST ACCRUED AND DISBURSED ON ACCOUNT OF THE FUNDS WHICH CONSTITUTE THE IRREDUCIBLE DEBT OF OHIO FOR THE YEAR ENDED JUNE 30, 1916.

Funds created by sale. Amount paid into the treasury for lands sold from 1827 to June 30, 1915.	Amount of principal July 1, 1915.	Additions to principal during period ended June 30, 1916.	Total principal July 1, 1916.	Interest accrued for period ended June 30, 1916.	Interest disbursed for period ended June 30, 1916.
Section 16	\$3,568,058 93	\$2,389 63	\$3,570,448 56	\$214,140 53	\$214,135 94
Section 29	150,215 92	60 05	150,275 92	9,028 10	9,028 10
Va. Military	197,144 07		197,144 07	11,828 64	11,828 64
U. S. Military	120,272 12		120,272 12	7,216 33	7,216 33
Western Reserve	257,499 21		257,499 21	15,449 95	15,449 94
O. S. U.	996,848 70	10,694 64	1,007,543 34	60,175 34	59,511 61
Ohio University	37,352 74	2,940 50	40,293 24	4,329 09	4,329 09
Miami University	7,000 00	500 00	7,500 00	411 25	411 25
Swamp Lands	25,121 09		25,121 09		
	\$5,359,512 78	\$16,584 82	\$5,376,097 60	\$322,579 23	\$321,910 90

NOTE:—Interest on University funds are estimated sums payable semi-annually, January 1, and July 1.

NOTE:—The moneys constituting these funds form what is known as the Irreducible Debt of Ohio. The funds accrue from the sale of lands donated by the United States to different townships and organizations in the State of Ohio, and from special endowments for the support of schools, etc. The State receives the funds as a perpetual loan, and is to pay an annual interest of six per cent. thereon forever, such interest to be used for the support of schools, etc.

ESTIMATED RECEIPTS.

The receipts from all sources of revenue to the state treasury by funds from July 1, 1916, to June 30, 1917, inclusive, are estimated as follows:

General Revenue Fund.....	\$15,250,000 00
Sinking Fund	20,000 00
Common School Fund.....	400,000 00
University Fund	680,000 00
Highway Fund	2,200,000 00
Liquor License Fund.....	700,000 00
Total	\$19,250,000 00

If levy remains unchanged, the estimated receipts from all sources from July 1, 1917, to June 30, 1918, will probably reach \$19,750,000.00.

COMPARATIVE TABLE OF RECEIPTS AND DISBURSEMENTS.

Covering the period from 1884 to 1916, inclusive, and showing total collections each year of state direct and indirect taxes, total annual disbursements and cash balances in the treasury.

Fiscal year ended Nov. 15	Governor.	State tax rate mills.	Tax collected direct from the people by State levy.	Revenues collected indirectly by the State from all other sources.	Total amount disbursed each year for all purposes.	Cash balance in treasury November 15, each year.	Interest collected on State funds each year.
1884	Hoadley	2.90	\$4,670,612 03	\$621,280 83	\$5,450,649 88	\$716,717 75	
1885	Hoadley	2.80	4,595,119 31	472,411 16	5,530,209 43	254,038 79	
1886	Foraker	2.90	4,811,307 55	964,596 19	5,573,721 29	456,221 24	
1887	Foraker	2.90	4,847,001 14	1,209,025 40	6,289,969 05	222,278 73	
1888	Foraker	2.90	5,120,267 23	778,964 29	6,001,784 75	119,725 50	
1889	Foraker	2.90	4,987,725 66	960,179 44	5,685,970 73	381,659 87	
1890	Campbell	2.70	4,731,294 75	1,122,383 07	5,832,751 25	402,586 44	
1891	Campbell	2.70	4,796,272 47	2,273,022 39	6,101,289 50	1,370,591 80	
1892	McKinley	2.45	4,216,166 07	1,328,325 00	6,158,671 24	756,411 63	
1893	McKinley	2.75	4,720,348 08	1,331,808 46	6,190,229 40	618,338 77	
1894	McKinley	2.75	4,796,137 47	1,763,417 31	6,375,628 64	802,264 91	
1895	McKinley	2.75	4,782,343 96	1,252,812 08	6,203,571 87	633,849 08	
1896	Bushnell	2.75	4,735,873 74	1,756,662 63	6,601,260 36	525,125 09	
1897	Bushnell	2.84	4,955,653 20	2,250,498 37	6,966,777 70	764,496 96	
1898	Bushnell	2.84	5,001,944 19	2,721,383 78	7,658,852 98	828,973 95	
1899	Bushnell	2.84	5,029,548 04	2,628,547 56	7,290,092 47	1,196,977 08	
1900	Nash	2.84	5,118,863 11	2,912,954 61	7,707,884 07	1,520,910 73	
1901	Nash	2.90	5,316,944 86	2,719,483 73	7,873,615 78	1,683,723 54	
1902	Nash	2.89	5,698,020 93	4,157,503 72	7,967,003 37	3,572,244 82	
1903	Nash	1.35	2,803,202 26	4,912,377 04	8,323,267 15	2,964,556 97	
1904	Herrick	1.35	2,833,311 06	5,594,567 09	8,836,236 67	2,556,198 45	
1905	Herrick	1.35	2,883,697 94	6,414,478 72	8,866,497 55	2,987,877 56	\$32,669 34
1906	Pattison-Harris	1.35	2,669,583 44	7,116,962 88	9,328,390 84	3,746,033 04	53,568 17
1907	Harris	1.345	3,008,092 55	7,883,347 05	9,555,621 69	5,081,850 95	112,407 94
1908	Harris	1.345	3,061,241 32	8,575,631 58	11,515,588 88	5,203,134 97	137,176 88
1909	Harmon	1.345	3,201,949 37	8,080,863 42	12,315,067 76	4,170,880 00	157,315 65
1910	Harmon	1.345	3,171,536 37	8,395,586 40	12,074,835 44	3,663,167 33	178,871 30
1911	Harmon	1.345	3,323,891 18	9,713,401 83	12,932,343 97	3,768,116 37	159,777 38
1912	Harmon	.451	2,758,520 02	11,278,382 17	13,122,180 63	4,682,837 93	199,443 95
1913	Cox	.451	2,878,366 46	12,700,105 14	14,697,184 67	5,564,124 86	241,227 17
1914	Cox	.961	6,272,192 42	14,272,346 73	17,942,183 69	8,166,480 32	450,971 05
* 1915	Willis	.45	1,689,858 75	9,851,730 44	12,042,301 54	7,665,767 97	273,547 56
1916	Willis	.45	3,238,691 28	15,937,409 16	19,736,237 02	7,105,631 39	457,007 63

NOTE.—The column of indirect revenues (column 5) includes all state receipts except the direct taxes as shown in the preceding columns. The cash balance in the treasury is the actual cash on hands without deducting outstanding warrants. The column of interest includes all interest received by the state from county treasuries, interest on all state deposits, interest on workmen's compensation insurance funds and interest collected by the attorney general on illegal deposits of state funds by former administrations.

*In 1915 the fiscal year was changed to end June 30th instead of November 15th, as heretofore. The figures for 1915 cover seven and one-half months, from November 15, 1914, to June 30, 1915. All others are for full years. All figures for 1916 are for the fiscal year ended June 30, 1916.

COMPARATIVE TAX TABLE.

Total tax duplicate and total direct taxes collected in each county in 1900, 1910, 1914, 1915 and 1916.

Counties.	Total duplicate subject to taxation in 1900.	Total duplicate subject to taxation in 1910.	Total duplicate subject to taxation in 1914.	Total duplicate subject to taxation in 1915.	Total duplicate subject to taxation in 1916.
Adams-----	\$4,743,475	\$5,267,577	\$12,895,950	\$13,566,900	\$13,578,360
Allen-----	20,522,017	28,114,961	85,305,990	93,428,350	93,109,550
Ashland-----	11,681,900	13,588,630	40,628,990	43,316,810	44,496,220
Ashtabula-----	18,377,570	27,112,250	85,329,710	87,414,780	96,124,470
Athens-----	8,257,830	10,949,055	35,936,025	38,326,225	38,512,325
Auglaize-----	10,762,356	13,626,747	44,296,135	46,551,960	46,759,410
Belmont-----	21,429,139	30,229,630	74,121,700	82,623,880	82,827,880
Brown-----	8,030,972	9,383,956	20,851,749	21,417,072	21,460,884
Butler-----	30,525,656	38,224,466	113,322,200	118,797,820	115,994,760
Carroll-----	8,035,940	8,667,400	16,095,590	18,005,085	18,081,485
Champaign---	16,974,401	19,031,374	44,717,422	46,461,940	98,017,160
Clark-----	30,957,941	38,107,350	90,896,430	99,039,660	46,144,171
Clermont-----	10,454,880	11,491,610	25,421,760	26,241,500	26,237,910
Clinton-----	12,477,501	14,137,565	34,274,525	35,879,530	35,982,030
Columbiana--	23,761,210	32,820,370	91,410,189	95,531,970	95,878,460
Coshocton---	11,697,300	14,858,790	35,386,440	37,089,700	33,985,620
Crawford-----	17,286,380	21,632,910	55,483,870	58,164,970	57,995,460
Cuyahoga-----	167,144,415	238,635,455	957,792,480	1,375,006,405	1,119,491,830
Darke-----	21,202,250	29,427,320	68,659,084	72,348,130	72,739,980
Defiance-----	7,735,965	10,099,022	37,521,350	39,031,860	39,568,690
Delaware-----	13,683,330	15,744,900	41,309,100	43,845,260	43,582,710
Erie-----	14,920,590	18,095,090	64,130,140	65,646,210	68,366,860
Fairfield-----	16,823,920	21,852,670	59,679,510	63,378,360	64,848,050
Fayette-----	13,199,485	14,173,865	37,855,793	40,275,893	39,011,390
Franklin-----	85,547,330	122,100,250	325,329,930	353,770,220	360,255,640
Fulton-----	7,218,500	10,119,220	37,207,330	39,035,190	39,574,300
Gallia-----	6,522,418	6,537,130	14,441,870	14,847,015	14,918,085
Geauga-----	6,957,964	7,607,127	16,965,745	17,604,830	17,739,060
Greene-----	17,700,863	19,093,483	43,127,638	45,372,193	45,795,680
Guernsey-----	8,897,960	12,271,562	36,802,905	39,419,990	39,192,265
Hamilton-----	239,329,220	298,730,360	634,323,400	707,359,340	702,870,870
Hancock-----	21,353,796	24,653,700	84,697,980	99,208,180	99,851,380
Hardin-----	11,777,000	14,387,260	48,619,300	50,458,620	49,865,450
Harrison-----	11,252,520	13,071,010	27,086,240	29,124,660	28,615,780
Henry-----	6,815,560	10,434,080	37,491,850	39,616,390	40,146,780
Highland-----	11,343,232	12,063,354	30,586,395	32,409,070	32,157,410
Hocking-----	5,250,924	6,610,917	21,252,652	22,734,650	23,525,800
Holmes-----	7,684,284	8,180,059	24,482,110	25,622,880	25,811,040
Huron-----	15,853,835	18,843,500	59,515,730	62,993,315	62,054,330
Jackson-----	6,327,074	7,860,712	17,437,979	17,963,378	17,727,230
Jefferson-----	18,033,880	26,506,670	78,851,650	83,265,600	83,310,690
Knox-----	14,187,718	17,867,510	48,319,310	48,344,030	48,299,710
Lake-----	13,297,480	15,669,420	49,513,720	53,213,330	53,923,510
Lawrence-----	7,494,796	11,016,069	30,019,200	30,455,061	31,224,462
Licking-----	23,136,411	29,807,808	84,030,140	89,517,750	87,816,050

COMPARATIVE TAX TABLE—Continued.

Counties.	Total duplicate subject to taxation. in 1900.	Total duplicate subject to taxation. in 1910.	Total duplicate subject to taxation. in 1914.	Total duplicate subject to taxation. in 1915.	Total duplicate subject to taxation. in 1916.
Logan-----	\$13,825,590	\$17,017,970	\$42,611,630	\$44,369,790	\$44,624,330
Lorain-----	19,562,359	33,326,964	121,554,030	130,622,372	126,587,000
Lucas-----	59,419,266	92,063,530	272,709,650	289,881,410	310,755,870
Madison-----	13,131,760	15,355,750	41,418,650	43,379,400	43,588,240
Mahoning-----	26,660,530	49,073,140	211,488,280	230,717,850	233,777,130
Marion-----	14,794,385	19,154,940	58,875,420	62,555,590	63,092,730
Medina-----	12,025,448	15,542,961	40,170,900	42,929,850	44,003,120
Meigs-----	6,346,838	7,073,740	16,721,680	18,388,515	18,907,010
Mercer-----	8,924,060	12,125,555	40,718,120	42,795,690	43,737,750
Miami-----	22,268,209	27,753,345	68,267,860	72,686,850	71,903,050
Monroe-----	6,483,629	8,722,675	19,555,705	21,445,755	20,673,800
Montgomery-----	64,763,860	84,834,530	209,692,990	227,388,200	232,822,840
Morgan-----	6,863,188	7,816,115	14,742,045	15,489,547	15,775,130
Morrow-----	9,777,822	11,564,455	25,441,270	26,272,700	26,552,165
Muskingum-----	22,256,009	26,866,273	61,309,720	66,493,680	65,101,690
Noble-----	5,345,491	6,201,586	14,897,095	15,596,510	15,711,640
Ottawa-----	7,361,933	9,716,293	36,836,410	38,506,500	38,816,080
Paulding-----	4,950,183	7,507,516	34,933,310	36,335,840	36,608,940
Perry-----	8,632,300	11,664,123	28,865,004	30,662,296	30,039,598
Pickaway-----	16,193,773	18,832,489	47,439,185	50,032,715	50,319,165
Pike-----	3,706,136	4,837,829	11,001,285	11,801,310	12,150,265
Portage-----	16,711,789	19,339,747	49,967,140	55,535,365	53,951,120
Preble-----	15,444,108	19,164,295	40,464,830	41,354,560	41,391,850
Putnam-----	10,308,641	12,342,660	42,642,247	44,123,855	44,004,225
Richland-----	22,058,888	26,404,380	66,369,320	68,855,620	69,434,740
Ross-----	18,283,117	19,431,580	48,568,710	50,658,360	50,673,220
Sandusky-----	15,122,915	18,972,660	62,844,355	64,413,480	65,598,400
Scioto-----	10,525,169	15,499,710	50,997,020	55,324,390	56,323,660
Seneca-----	20,513,550	23,451,460	69,885,530	72,554,920	72,004,750
Shelby-----	11,690,630	14,198,950	38,780,610	41,067,270	41,260,500
Stark-----	40,737,770	54,599,550	165,783,260	176,924,590	194,706,120
Summit-----	32,960,090	47,508,070	173,113,720	193,025,010	213,339,220
Trumbull-----	19,360,313	26,232,184	91,622,850	97,579,280	101,451,390
Tuscarawas-----	17,935,960	22,484,330	71,441,990	74,542,250	74,178,730
Union-----	10,501,535	12,805,970	36,633,110	37,705,900	37,745,700
Van Wert-----	9,342,320	13,792,550	48,301,550	50,784,340	51,360,520
Vinton-----	3,305,705	4,001,057	9,989,221	9,928,100	10,075,175
Warren-----	15,183,328	16,219,283	33,960,230	35,880,158	35,349,960
Washington-----	14,375,694	20,144,380	43,656,010	45,242,580	47,181,250
Wayne-----	21,029,550	24,852,460	65,555,121	68,875,501	70,414,180
Williams-----	8,937,370	10,740,500	40,379,050	42,151,610	41,925,910
Wood-----	20,861,240	27,314,530	85,940,170	88,323,950	87,477,090
Wyandot-----	11,407,480	14,722,100	39,494,470	40,630,470	40,627,115
Total-----	\$1,786,559,069	\$2,389,978,349	\$6,719,068,969	\$7,537,486,981	\$7,366,503,555

COMPARATIVE TAX TABLE—Continued.

Counties.	Total taxes collected 1900.	Total taxes collected 1910.	Total taxes collected 1913.	Total Taxes collected 1914.	Total taxes collected 1915.
Adams.....	\$122,530 38	\$168,955 13	\$134,065 95	\$148,223 56	\$158,442 93
Allen.....	481,815 74	808,924 94	839,634 41	937,454 31	967,683 26
Ashland.....	224,562 99	348,510 07	424,765 49	466,556 73	480,109 24
Ashtabula.....	243,233 53	781,560 33	969,573 04	1,005,743 77	1,028,371 02
Athens.....	415,544 26	408,054 88	406,113 46	505,726 24	473,348 98
Auglaize.....	273,279 62	403,801 04	515,245 32	496,444 76	529,849 43
Belmont.....	433,246 81	813,706 72	823,703 24	902,558 15	923,768 44
Brown.....	197,060 57	235,201 99	204,287 45	233,337 39	215,513 28
Butler.....	697,986 11	1,082,990 52	1,121,168 50	1,283,654 83	1,353,845 57
Carroll.....	136,975 60	172,590 34	166,623 52	189,973 30	200,608 90
Champaign.....	324,086 43	447,624 52	463,044 30	500,156 68	480,013 93
Clark.....	631,103 63	1,018,537 91	1,017,956 65	1,174,003 19	1,220,810 21
Clermont.....	245,833 46	294,131 14	287,612 08	307,834 96	291,235 18
Clinton.....	280,046 48	354,567 20	351,136 96	366,133 79	387,257 36
Columbiana.....	529,420 15	920,267 72	963,167 42	1,028,828 06	1,081,889 29
Coshocton.....	253,145 72	403,883 97	362,491 84	426,809 00	439,799 16
Crawford.....	363,220 81	512,491 76	540,148 81	582,876 00	608,919 69
Cuyahoga.....	5,721,337 87	12,244,077 61	13,676,912 07	15,972,180 62	16,734,702 40
Darke.....	386,122 38	798,589 15	723,858 76	787,850 78	734,829 19
Defiance.....	254,027 98	324,538 58	323,805 18	379,027 68	361,418 66
Delaware.....	277,621 35	535,480 24	580,528 87	644,872 89	681,151 26
Erie.....	361,810 15	489,849 69	595,165 73	615,885 42	652,416 02
Fairfield.....	280,151 09	484,223 66	522,527 75	597,724 63	626,281 21
Fayette.....	250,755 95	270,374 46	307,145 30	333,695 33	362,765 92
Franklin.....	2,141,166 93	3,580,026 95	3,795,559 55	4,356,062 10	4,428,657 14
Fulton.....	208,113 37	365,892 06	399,157 94	434,540 01	448,278 53
Gallia.....	167,078 89	228,973 93	195,580 23	215,086 43	185,447 16
Geauga.....	125,366 52	200,532 99	184,930 74	215,994 37	219,282 89
Greene.....	361,260 65	517,956 64	484,319 24	525,451 39	536,299 57
Guernsey.....	208,599 64	374,606 84	387,007 00	417,021 67	441,228 74
Hamilton.....	6,254,571 94	9,173,054 83	8,987,579 91	9,729,188 93	10,650,576 82
Hancock.....	513,505 90	698,823 41	644,291 08	732,898 34	757,761 89
Hardin.....	288,768 77	389,780 75	517,651 05	496,870 49	456,126 16
Harrison.....	182,921 59	280,149 45	259,992 88	293,934 84	290,786 74
Henry.....	236,037 73	392,098 93	451,315 29	520,353 92	504,902 93
Highland.....	247,589 88	335,002 23	296,142 51	341,580 41	337,631 92
Hocking.....	120,253 88	209,553 47	209,579 67	213,507 26	221,327 25
Holmes.....	136,180 45	198,616 59	211,382 59	231,477 07	223,401 20
Huron.....	331,586 05	501,639 26	607,845 43	711,337 25	736,263 43
Jackson.....	177,450 57	317,253 48	226,625 44	240,496 44	223,787 84
Jefferson.....	392,346 42	822,814 53	854,180 17	963,666 17	999,700 26
Knox.....	267,909 56	371,665 80	410,123 06	471,186 38	449,555 40
Lake.....	250,326 61	394,965 96	399,763 23	462,380 84	515,665 64
Lawrence.....	240,055 82	350,229 31	338,975 65	388,638 37	378,129 73
Licking.....	478,422 68	741,763 44	778,903 07	862,652 22	889,445 09
Logan.....	288,997 26	414,867 20	459,224 54	495,697 03	481,425 36
Lorain.....	489,330 06	1,132,678 84	1,261,869 45	1,433,807 21	1,760,283 15
Lucas.....	2,156,728 14	3,448,121 94	3,992,622 63	4,161,096 00	4,435,369 19
Madison.....	260,199 89	374,550 70	375,766 78	411,536 81	445,012 34
Mahoning.....	725,593 10	1,612,667 73	2,113,851 06	2,522,059 82	2,797,026 41

COMPARATIVE TAX TABLE—Concluded.

Counties.	Total taxes collected 1900.	Total taxes collected 1910.	Total taxes collected 1913.	Total taxes collected 1914.	Total taxes collected 1915.
Marion.....	\$389,622 15	\$631,697 06	\$646,003 54	\$734,363 28	\$766,283 93
Medina.....	203,149 73	342,194 74	387,941 87	438,653 24	477,560 28
Meigs.....	177,768 85	250,657 13	206,261 51	227,774 35	254,449 45
Mercer.....	224,345 64	404,085 13	504,512 74	573,428 48	562,258 58
Miami.....	496,197 67	666,453 23	682,351 79	814,266 37	765,078 77
Monroe.....	151,528 27	236,264 74	210,719 89	222,329 30	228,743 23
Montgomery...	1,773,892 09	2,433,401 80	2,657,780 48	2,988,595 66	3,051,504 67
Morgan.....	158,132 37	204,994 62	161,623 19	186,549 93	182,666 70
Morrow.....	166,234 10	244,519 87	264,616 18	307,193 98	285,925 27
Muskingum....	510,316 50	698,651 19	664,830 96	855,176 46	814,399 61
Noble.....	120,120 13	167,768 49	149,091 22	163,417 90	173,832 14
Ottawa.....	189,490 26	265,716 85	317,684 33	363,773 13	366,975 01
Paulding.....	218,261 54	319,633 49	395,381 44	428,095 34	381,602 50
Perry.....	196,487 17	354,298 25	294,148 02	346,968 08	365,229 36
Pickaway.....	320,683 62	400,109 07	372,153 99	411,855 02	422,611 23
Pike.....	96,870 24	120,686 99	111,422 88	136,802 69	110,150 84
Portage.....	275,239 46	442,235 45	490,365 39	629,776 02	668,917 66
Preble.....	259,183 20	386,140 19	394,054 15	403,576 90	586,178 69
Putnam.....	281,982 18	359,967 38	392,436 22	400,403 31	415,387 91
Richland.....	484,569 68	709,776 65	703,146 72	829,993 25	768,696 38
Ross.....	388,056 88	477,283 77	447,065 47	521,075 64	499,600 86
Sandusky.....	328,585 48	519,721 80	578,189 77	633,840 44	653,293 10
Scioto.....	270,164 69	499,295 08	561,940 29	727,929 90	733,997 33
Seneca.....	461,880 95	610,688 40	644,612 37	723,510 20	836,996 19
Shelby.....	256,300 76	341,847 82	366,776 42	400,389 55	420,982 69
Stark.....	900,450 02	1,439,767 65	1,676,042 76	1,842,053 32	2,166,400 84
Summit.....	710,470 02	1,426,239 13	1,939,885 06	2,327,421 59	2,934,912 87
Trumbull.....	406,963 48	719,328 57	918,488 34	1,090,510 06	1,244,954 28
Tuscarawas....	407,847 18	651,367 26	630,621 59	819,334 81	821,047 57
Union.....	198,770 50	381,132 57	425,072 40	505,212 17	504,934 72
Van Wert.....	265,949 46	384,873 09	481,800 25	523,451 48	499,806 16
Vinton.....	73,352 35	102,351 06	112,261 19	131,564 85	127,463 64
Warren.....	294,940 21	390,534 36	334,825 69	375,027 53	380,349 35
Washington....	319,407 00	470,934 56	451,049 29	497,587 86	507,961 37
Wayne.....	352,895 29	493,598 47	583,060 97	674,384 95	682,343 32
Williams.....	208,132 69	358,843 33	364,883 83	399,051 13	402,795 34
Wood.....	405,285 54	919,014 88	921,300 23	991,998 69	1,111,712 12
Wyandot.....	218,883 80	341,335 79	355,860 27	396,125 03	396,585 67
Total.....	\$43,797,692 51	\$71,921,650 74	\$76,945,184 99	\$86,782,531 73	\$91,185,992 94

TAX COLLECTIONS BY COUNTIES FOR 1916.

The following table shows the net collections of taxes in each county as reported in the February and August settlements. For proper comparisons the counties are arranged in order of population.

Counties.	1910. Popula- tion.	1916. Net collection state taxes.	1916. Net collection county taxes.	1916. Net collection township taxes.	1916. Net collection school taxes.	1916. Net collection city and village taxes.	1916. Net collection special taxes.	Total.
Cuyahoga-----	637,425	\$528,615 21	\$2,890,743 71	\$91,754 85	\$6,381,636 97	\$6,693,813 65	\$2,695,967 56	\$19,282,531 95
Hamilton-----	460,732	315,288 22	2,118,045 54	75,636 82	2,919,633 89	5,167,670 67	59,059 43	10,655,334 57
Franklin-----	221,567	159,803 59	1,064,684 76	162,859 63	1,467,107 62	1,631,977 68	---	4,486,443 28
Lucas-----	192,728	139,238 41	983,016 41	135,049 19	1,481,402 44	1,795,802 43	498,232 39	5,032,741 27
Montgomery-----	163,763	103,372 32	633,933 73	110,871 08	972,738 82	1,116,136 70	228,673 02	3,165,725 67
Stark-----	122,987	86,256 26	466,167 40	189,716 38	838,111 47	618,989 48	299,218 81	2,498,459 80
Mahoning-----	116,151	103,780 50	646,171 83	335,198 17	1,033,642 50	905,206 53	---	3,023,999 53
Summit-----	108,253	95,598 53	539,164 97	96,904 91	979,554 08	1,103,009 08	506,301 82	3,320,533 39
Belmont-----	76,856	36,960 96	230,040 58	134,186 36	378,822 40	158,379 02	43,068 17	981,457 49
Columbiana-----	76,619	42,766 91	240,921 38	173,087 02	338,767 23	299,656 45	63,094 13	1,178,243 12
Lorain-----	76,037	56,748 90	238,353 77	186,603 06	558,425 03	496,670 84	258,918 70	1,795,720 30
Butler-----	70,271	51,517 80	231,906 08	82,345 09	487,430 23	448,363 36	178,948 72	1,540,520 28
Clark-----	66,435	44,839 44	260,321 56	43,736 70	408,831 77	357,226 70	80,310 36	1,195,266 53
Jefferson-----	65,423	36,781 15	248,508 52	86,902 59	333,348 42	209,554 47	100,804 70	1,015,899 85
Ashtabula-----	59,547	42,573 88	339,687 93	123,826 68	455,139 41	228,537 29	40,133 53	1,279,898 72
Muskingum-----	57,488	29,715 76	272,406 22	82,047 24	293,969 97	217,516 00	11,323 06	906,978 25
Tuscarawas-----	57,035	32,828 51	265,354 48	85,593 69	332,275 23	147,605 68	49,376 80	913,034 39
Allen-----	56,580	41,223 69	286,242 78	73,799 08	335,979 65	202,649 45	42,838 17	982,732 82
Licking-----	55,590	38,851 90	279,044 70	89,685 85	338,102 18	188,710 12	51,747 52	986,142 27
Trumbull-----	52,766	44,999 61	254,727 45	229,510 56	435,114 51	228,005 44	163,921 60	1,356,279 17
Scioto-----	48,463	25,164 96	268,088 89	19,894 74	245,055 89	178,409 57	59,643 46	796,287 51
Achens-----	47,795	13,328 61	174,828 60	47,760 92	194,456 00	66,576 97	24,043 03	520,994 13
Richland-----	47,667	31,190 78	217,654 12	134,437 43	232,946 79	153,588 67	71,628 05	861,415 84
Wood-----	46,330	38,836 08	219,930 22	260,832 37	318,512 87	81,689 16	187,144 80	1,106,965 50
Washington-----	45,422	20,972 55	190,749 42	50,015 10	216,809 28	86,910 88	27,622 98	593,080 21

TAX COLLECTIONS BY COUNTIES FOR 1916—Concluded.

Counties.	1910. Popula- tion.	1916. Net collection state taxes.	1916. Net collection county taxes.	1916. Net collection township taxes.	1916. Net collection school taxes.	1916. Net collection city and village taxes.	1916. Net collection special taxes.	Total.
Miami-----	45,047	\$32,065 81	\$257 814 81	\$50,373 44	\$276,257 51	\$207,269 54	-----	\$823,781 11
Darke-----	42,933	32,272 03	189,559 24	135,754 43	237,679 47	87,664 07	\$103,377 84	786,307 08
Guernsey-----	42,716	17,297 42	115,206 83	50,190 03	177,672 11	90,984 35	27,596 98	478,947 72
Seneca-----	42,663	32,103 17	188,860 94	161,014 13	235,902 78	181,790 42	39,326 87	838,998 31
Ross-----	40,069	22,624 22	138,132 68	57,297 90	194,137 27	94,229 63	16,749 25	523,170 95
Lawrence-----	39,488	13,808 46	147,170 34	15,154 06	126,948 44	95,932 21	-----	399,013 51
Fairfield-----	39,201	28,833 97	232,974 47	74,584 48	237,068 46	89,468 69	28,112 60	691,042 67
Eric-----	38,327	30,327 10	213,895 70	66,809 95	238,686 06	215,530 57	30,126 28	795,375 66
Wayne-----	38,058	31,117 27	248,082 92	90,914 85	200,483 43	130,279 63	54,572 80	755,450 90
Hancock-----	37,860	44,141 96	205,226 73	67,555 98	249,181 19	139,707 25	176,052 08	881,865 19
Perry-----	35,396	13,186 05	131,797 10	59,411 51	155,586 85	38,431 01	17,237 34	415,649 86
Sandusky-----	35,171	29,070 64	143,954 14	105,636 19	195,632 84	141,453 62	57,009 14	672,756 57
Huron-----	34,206	27,476 45	174,140 88	173,717 92	213,021 35	111,234 45	54,990 42	754,581 47
Crawford-----	34,036	25,741 10	171,011 38	109,638 63	180,276 10	131,734 46	105,347 51	723,749 18
Marion-----	33,971	27,993 75	284,063 09	32,037 47	264,476 14	162,092 44	186,038 05	956,700 94
Auglaize-----	31,246	20,625 98	171,602 71	40,375 00	160,894 11	99,210 99	57,608 80	550,317 59
Jackson-----	30,791	7,816 64	85,995 93	11,883 70	80,544 04	38,155 67	-----	224,395 98
Hardin-----	30,407	22,753 70	219,479 74	33,478 74	176,645 01	66,854 71	80,669 61	599,881 51
Portage-----	30,307	23,741 46	202,738 32	91,846 88	255,334 69	110,208 22	42,720 97	726,590 54
Knox-----	30,181	21,481 84	220,126 13	61,644 55	159,000 89	69,008 88	26,318 03	557,580 32
Coshocott-----	30,121	16,419 29	138,587 08	45,452 21	156,793 02	66,415 02	23,426 58	447,093 20
Logan-----	30,084	19,698 49	139,842 49	47,310 75	196,240 47	75,708 40	73,345 59	552,146 19
Putnam-----	29,972	19,329 89	111,500 42	53,336 80	148,874 01	38,131 42	60,988 46	432,161 00
Green-----	29,733	20,333 04	160,286 73	70,675 90	192,143 89	72,509 49	18,089 83	534,038 88
Clermont-----	29,551	11,345 37	99,683 29	37,592 67	126,690 09	30,326 58	4,818 04	310,456 04
Van Wert-----	29,119	22,592 08	125,020 24	84,703 73	144,949 77	64,233 16	113,208 41	554,707 39
Highland-----	28,711	14,210 93	122,124 34	26,593 05	134,160 50	47,134 74	541 38	344,764 94
Mercer-----	27,536	19,275 64	109,000 35	67,273 47	135,676 55	56,668 23	174,005 03	561,899 27

Delaware-----	27,182	19,418 13	170,080 30	51,767 95	188,398 87	80,992 24	243,282 25	753,939 74
Champaign-----	26,351	20,423 58	122,896 66	61,729 29	190,113 31	78,469 84	60,082 56	533,715 24
Pickaway-----	26,158	22,306 97	147,483 95	57,903 61	189,939 02	51,136 86	7,785 14	476,575 55
Gallia-----	25,745	6,572 70	70,032 22	18,144 67	72,505 27	18,819 20	2,544 40	188,618 46
Meigs-----	25,594	8,376 58	83,676 57	32,364 20	101,022 70	31,491 53	12,061 36	268,992 94
Williams-----	25,198	18,462 16	116,423 76	64,974 53	136,030 47	62,672 16	37,685 55	436,248 63
Henry-----	25,119	17,578 22	105,398 76	26,895 71	118,759 48	43,171 67	213,732 11	525,535 95
Brown-----	24,832	9,422 08	62,737 84	28,089 64	105,232 19	17,687 61	502 57	223,671 93
Adams-----	24,755	5,873 31	59,853 54	12,964 99	69,233 48	10,556 16	2 18	158,483 66
Shelby-----	24,663	18,465 87	159,961 12	33,821 69	130,525 01	58,538 20	30,853 94	432,165 83
Defiance-----	24,498	17,349 59	107,799 08	41,040 06	126,043 13	75,473 47	43,118 90	410,824 23
Warren-----	24,497	15,941 08	111,252 55	48,819 95	158,418 26	54,695 85	6,925 55	396,053 24
Monroe-----	24,224	9,138 79	71,004 87	38,590 62	95,144 68	9,350 87	4,673 43	227,903 26
Fulton-----	23,914	17,600 37	106,377 57	54,760 42	134,918 87	54,770 49	130,414 12	499,441 80
Preble-----	23,834	18,449 74	112,595 63	63,567 59	214,364 93	53,843 26	-----	462,821 15
Clinton-----	23,680	15,881 55	110,764 07	48,714 72	162,140 90	52,943 22	20,078 17	410,522 63
Hocking-----	23,650	10,127 42	62,934 57	27,521 76	111,480 48	25,810 70	7,236 48	245,111 41
Medina-----	23,598	19,451 10	97,184 06	96,844 99	192,291 00	70,026 74	43,456 19	519,254 08
Ashland-----	22,975	20,034 78	133,493 50	84,256 76	167,021 58	82,712 93	28,645 79	516,165 34
Lake-----	22,927	24,276 54	145,050 15	75,364 47	177,843 12	94,826 78	58,107 59	575,468 65
Paulding-----	22,730	16,030 79	167,727 45	26,549 44	121,910 63	29,646 52	74,903 23	436,708 06
Ottawa-----	22,360	17,218 74	74,201 66	91,946 15	130,178 36	52,218 68	32,121 62	397,885 21
Union-----	21,871	16,753 99	152,498 17	23,829 46	198,564 46	47,725 46	81,477 23	520,848 77
Fayette-----	21,744	17,600 57	177,531 70	65,721 70	119,440 01	49,874 00	-----	430,167 98
Wyandot-----	20,760	17,863 63	96,370 41	110,641 67	105,429 92	44,496 75	45,331 63	420,634 06
Madison-----	19,902	19,224 95	130,241 99	57,628 28	174,424 09	39,683 06	38,613 92	459,816 29
Harrison-----	19,076	12,722 22	86,310 94	60,563 08	100,662 48	29,980 96	9,302 45	299,542 13
Noble-----	18,601	6,885 12	49,666 11	31,847 56	75,011 99	9,960 38	4,231 52	177,602 68
Holmes-----	17,909	11,294 41	97,830 67	42,610 41	92,360 33	13,606 33	6,674 30	264,376 14
Morrow-----	16,815	11,625 70	77,453 72	72,077 24	95,140 06	21,531 28	39,534 12	317,362 12
Morgan-----	16,097	6,927 99	69,231 16	28,557 64	65,321 15	20,306 74	725 68	191,070 36
Carroll-----	15,761	7,870 82	52,424 29	30,655 25	88,839 81	18,963 48	10,563 45	209,317 10
Pike-----	15,723	5,402 86	47,977 00	14,761 63	50,959 84	6,701 33	61 11	125,863 77
Geauga-----	14,670	7,862 92	69,848 06	40,049 51	100,036 63	16,596 58	10,850 35	245,244 05
Vinton-----	13,096	4,374 08	48,562 41	22,421 64	46,924 60	8,246 34	-----	130,529 07
Total-----	4,767,121	\$3,303,747 63	\$21,974,050 58	\$6,712,482 21	\$31,675,431 49	\$26,972,531 77	\$8,620,377 64	\$99,258,621 32

1916 TAX SETTLEMENTS.

AMOUNTS DUE STATE.

	February.	August.	Total.
Levy Sinking Fund.....	.0025 \$9,312 92	\$9,041 23	\$18,354 15
Levy University Fund.....	.0925 344,579 12	334,524 41	679,103 53
Levy Common School Fund.....	.055 204,885 06	198,906 52	403,791 58
Levy Highway Fund.....	.3 1,117,553 98	1,084,944 39	2,202,498 37
Total.....	.45 \$1,676,331 08	\$1,627,416 55	\$3,303,747 63
Proceeds of sales of Section 16 (Sinking)...	\$287 42	\$3,143 38	\$3,430 80
Depository Interest (Sinking).....	45 81	46 50	92 31
Depository Interest (University).....	1,689 99	1,717 51	3,407 50
Depository Interest (Schools).....	1,013 55	1,022 02	2,035 57
Depository Interest (Highway).....	5,496 76	5,574 25	11,071 01
Depository Interest (General Revenue).....	1,898 61	1,780 03	3,678 64
Collateral Inheritance Tax (General Revenue)	96,613 96	119,545 00	216,158 96
Cigarette Tax (General Revenue).....	-----	74,023 71	74,023 71
Auction Duties (General Revenue).....	-----	153 86	153 86
Show Licenses (General Revenue).....	-----	2,042 50	2,042 50
Bureau of Uniform System of Public Accounting (General Revenue).....	7,250 00	7,250 00	14,500 00
Peddlers' Licenses (Schools).....	-----	569 51	569 51
Total Amount Due State.....	\$1,790,627 18	\$1,844,284 82	\$3,634,912 00

AMOUNTS DUE COUNTIES.

State Common School Fund.....	\$1,298,656 00	\$1,298,656 00	\$2,597,312 00
Interest on Section 16.....	214,135 94	-----	214,135 94
Interest on Section 29.....	9,028 10	-----	9,028 10
Interest on Virginia Military School Fund.....	11,828 64	-----	11,828 64
Interest on U. S. Military School Fund.....	7,216 33	-----	7,216 33
Interest on Western Reserve School Fund..	15,449 94	-----	15,449 94
Total Amount Due Counties.....	\$1,556,314 95	\$1,298,656 00	\$2,854,970 95
Net Amount Paid State.....	234,312 23	545,628 82	779,941 05
Grand Total.....	\$1,790,627 18	\$1,844,284 82	\$3,634,912 00

TABLE OF LIQUOR TRAFFIC TAXES, 1915-1916.

RECEIPTS.

Settlement of	Regular Duplicate.	Cain Law Duplicate.
January 1, 1915 (receipts after deducting refunders to discontinuing dealers)-----	\$2,749,156 22	\$7,471 26
July 1, 1915-----	2,994,879 32	6,557 07
January 1, 1916-----	2,954,384 93	5,301 18
Totals-----	\$8,698,420 47 19,329 51	\$19,329 51
Grand Total-----	\$8,717,749 98	

DISTRIBUTION.

	State.	Counties.	Municipalities.	Townships.	County fee funds.
January 1, 1915-----	\$811,052 54	\$410,063 42	\$1,427,877 00	\$50,903 66	\$56,730 86
July 1, 1915-----	882,569 05	456,838 64	1,543,710 01	56,874 66	61,438 03
January 1, 1916-----	870,281 69	446,546 80	1,529,651 24	52,319 61	60,892 77
Totals-----	\$2,563,903 28	\$1,313,448 86	\$4,501,238 25	\$160,097 93	\$179,061 66

Note.—The State's distributive share of Cain Law collections was as follows:

January, 1915-----	\$3,695 27
July, 1915-----	2,734 38
January, 1916-----	2,166 02
Total-----	\$8,595 67

On the settlement of January 1, 1916, there was a total of unpaid Cain law charges upon the county duplicates dating from 1907 of \$374,079 71.

CONSOLIDATED LOCAL DEBT STATEMENT.

A Consolidated Extract of the Aggregate Amount of Funded and Unfunded Debts of all the Counties, Townships, Cities, Incorporated Villages and Separate School Districts in the State as reported in Pursuance of Sections 253 and 2604 General Code, for the Year 1915 and as Compared with the Aggregate Debts of 1914.

Counties.	Debts of counties in 1915.	Debts of townships in 1915.	Debts of school districts in 1915.	Debts of cities and villages in 1915.	Total, 1915.	Total, 1914.
Adams-----	\$342,852		\$37,377	\$36,440	\$416,670	\$395,312
Allen-----	144,126		481,064	1,409,502	2,034,693	1,920,585
Ashland-----	300,300	\$214,000	183,484	323,905	1,021,689	959,971
Ashtabula-----	528,500	3,000	617,275	1,383,009	2,531,784	2,043,091
Athens-----	246,600		336,381	382,356	965,338	918,656
Auglaize-----	378,300	3,350	166,560	668,593	1,216,803	1,198,083
Belmont-----	478,200	241,500	693,423	855,025	2,268,148	2,251,152
Brown-----	38,348	2,500	47,416	116,130	204,394	130,791
Butler-----	942,000	5,285	1,144,300	2,508,565	4,600,150	4,228,973
Carroll-----	16,000	4,000	63,000	146,500	229,500	204,055
Champaign-----	73,395		258,550	671,305	1,003,250	803,334
Clark-----	499,500	2,400	623,560	2,547,115	3,672,575	3,308,016
Clermont-----	232,400	3,800	178,450	150,357	565,007	364,351
Clinton-----	300,000		291,650	191,185	782,835	378,744
Columbiana-----	436,050	405,612	775,472	2,134,766	3,751,900	2,993,130
Coshocton-----	176,200	2,700	185,830	241,930	606,660	572,635
Crawford-----		535,500	117,665	715,625	1,368,790	1,268,573
Cuyahoga-----	12,563,429	260,352	9,355,700	64,105,910	86,285,391	73,918,654
Darke-----	353,000		117,479	425,229	895,709	893,866
Defiance-----	325,200		63,100	462,255	850,555	606,350
Delaware-----	913,739	1,133	223,100	429,702	1,567,674	1,199,841
Erie-----	305,100	97,200	125,232	1,387,375	1,914,907	1,421,106
Fairfield-----	17,000		97,300	297,814	412,114	330,493
Fayette-----	15,500		193,000	182,258	390,758	301,244
Franklin-----	3,069,610	6,500	1,645,100	20,552,773	25,273,983	22,318,225
Fulton-----	295,000		142,912	448,266	886,178	657,690
Gallia-----	387,000		14,145	269,100	670,245	687,450
Geauga-----	43,241	24,650	25,013	118,659	211,564	127,299
Greene-----	327,486		245,250	272,788	845,524	606,518
Guernsey-----	336,000		218,400	980,263	1,534,663	623,805
Hamilton-----	4,276,813	17,500	5,063,083	73,229,106	82,586,503	67,581,442
Hancock-----	689,000		452,435	573,335	1,714,770	1,184,661
Hardin-----	742,553		161,660	572,750	1,476,964	1,317,397
Harrison-----	30,500		88,775	106,912	226,187	219,618
Henry-----	674,150		78,500	307,703	1,060,353	968,471
Highland-----			85,349	228,345	313,695	250,316
Hocking-----			171,925	110,526	282,451	258,169
Holmes-----	47,000	31,000	55,200	59,249	192,449	198,810
Huron-----	259,050	875,350	230,850	704,102	2,069,352	1,716,312
Jackson-----	344,000		56,000	296,692	696,692	722,808
Jefferson-----	512,500	528	452,730	1,204,674	2,170,432	1,579,342
Knox-----	161,625	6,800	115,200	285,110	568,735	521,295
Lake-----	728,500	155,600	317,900	658,287	1,860,287	1,436,287
Lawrence-----	925,000		114,280	667,317	1,706,598	1,544,580
Licking-----	786,200	7,764	406,832	1,154,192	2,354,989	1,220,173

CONSOLIDATED LOCAL DEBT STATEMENT—Concluded.

Counties.	Debts of counties in 1915.	Debts of townships in 1915.	Debts of school districts in 1915.	Debts of cities and villages in 1915.	Total, 1915.	Total, 1914.
Logan.....	\$190,700		\$223,906	\$333,449	\$748,056	\$578,373
Lorain.....	1,116,000	\$225,875	1,056,512	3,788,678	6,187,065	6,243,150
Lucas.....	2,601,769		3,264,849	11,472,974	17,339,594	14,463,376
Madison.....	208,550	400	193,450	251,437	653,837	619,741
Mahoning.....	2,775,500	706,405	4,458,250	4,331,180	12,271,344	8,193,346
Marion.....	200,500	3,500	663,451	865,485	1,828,936	879,407
Medina.....		496,000	177,000	268,170	941,170	711,303
Meigs.....	71,000	10,450	107,824	251,661	410,935	416,086
Mercer.....	870,500		76,500	464,750	1,411,750	1,102,667
Miami.....	607,500	109,000	445,325	1,231,069	2,392,894	2,148,233
Monroe.....	155,000	300	73,843	38,832	267,975	66,788
Montgomery.....	1,021,665	40,000	982,390	6,395,859	8,439,914	6,724,854
Morgan.....	238,400		5,925	87,300	331,625	271,900
Morrow.....	330,032	700	12,491	69,506	412,730	285,958
Muskingum.....	1,404,000	1,270	418,077	928,236	2,751,584	2,109,269
Noble.....	41,000	51,200	23,200	91,096	206,496	211,306
Ottawa.....	108,750	196,600	169,630	339,528	814,508	697,608
Paulding.....	929,110		74,100	256,138	1,259,348	939,436
Perry.....	303,000	22,450	188,577	231,391	745,419	236,024
Pickaway.....	444,510		138,750	194,384	777,644	701,090
Pike.....	117,380	200	15,468	49,886	182,935	178,637
Portage.....	293,275	82,334	263,224	417,780	1,056,615	900,024
Preble.....	43,868	3,764	287,815	224,536	559,983	426,493
Putnam.....	779,000		170,575	126,254	1,075,829	859,595
Richland.....	130,500	172,288	378,180	726,575	1,407,543	1,005,049
Ross.....	421,750	7,000	249,238	500,426	1,178,414	608,334
Sandusky.....	176,620	51,449	89,000	543,350	860,419	754,940
Scioto.....	495,050	9,572	737,333	1,906,000	3,147,955	2,536,939
Seneca.....	200,000	673,800	326,228	1,535,117	2,735,146	2,047,770
Shelby.....	94,500	400	122,775	279,600	497,275	419,611
Stark.....	773,700	97,800	2,149,941	5,758,382	8,779,824	6,518,301
Summit.....	1,018,707	93,625	1,871,250	9,445,325	12,428,908	10,395,719
Trumbull.....	945,798	637,436	697,461	1,045,398	3,326,094	2,647,261
Tuscarawas.....	120,800	21,922	488,800	1,183,778	1,815,301	1,799,779
Union.....	489,822		333,397	560,785	1,384,005	1,083,028
Van Wert.....	28,000	541,800	169,550	243,451	982,801	868,150
Vinton.....	4,500		44,800	39,400	88,700	33,585
Warren.....	278,500	3,150	147,000	213,540	642,190	575,193
Washington.....	213,000	3,005	150,450	635,562	1,002,017	525,334
Wayne.....	92,500		168,156	933,870	1,194,527	777,925
Williams.....	62,000	24,500	167,442	589,242	843,185	744,300
Wood.....	894,500	9,000	375,088	403,931	1,682,519	1,502,372
Wyandot.....	405,215	55,100	26,500	187,200	674,015	535,772
Total.....	\$56,047,442	\$7,260,323	\$48,707,647	\$244,013,556	\$356,028,968	\$293,685,437

COMPARATIVE LOCAL DEBT STATEMENT.

Aggregate Amount of Funded and Unfunded Debts of Each County.

COUNTY DEBTS.

Counties.	Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1914.	Debt in 1915.
Adams.....	\$2,825	\$49,063	\$193,000	\$242,734	\$324,754	\$342,852
Allen.....		25,298		110,473	119,456	144,126
Ashland.....				74,299	295,500	300,300
Ashtabula.....					87,500	528,500
Athens.....	32,900		290,500	229,000	247,000	246,600
Auglaize.....	50,000	33,600	178,700	321,000	381,850	378,300
Belmont.....		205,000	213,000	38,925	565,000	478,200
Brown.....		33,000				38,348
Butler.....	15,630	280,342		218,010	789,500	942,000
Carroll.....		54,824				16,000
Champaign.....	74,305	28,170	21,981	118,625	196,237	73,395
Clark.....	137,100	82,326	13,580	128,671	534,000	499,500
Clermont.....	18,150	56,000	112,200	94,425	198,500	232,400
Clinton.....	50,000	37,250				300,000
Columbiana.....	8,500		102,000	21,000	356,500	436,050
Coshocton.....					208,700	176,200
Crawford.....				15,000		
Cuyahoga.....	196,694		321,719	7,259,658	12,851,654	12,563,429
Darke.....	29,000	91,500	43,000	301,156	420,000	353,000
Defiance.....		43,212	35,000	91,994	171,500	325,200
Delaware.....	49,175	4,000		497,693	790,383	913,739
Erie.....	4,500	78,000	40,000	65,000	132,500	305,100
Fairfield.....					30,718	17,000
Fayette.....	4,300	55,800	50,440	14,400	14,000	15,500
Franklin.....	52,500	454,885	739,132	891,110	2,640,260	3,069,610
Fulton.....	7,800		5,000	250,200	191,740	295,000
Gallia.....	6,110		346,500	420,155	405,000	387,000
Geauga.....					25,600	43,241
Greene.....		101,821		247,430	286,800	327,486
Guernsey.....			58,000			336,000
Hamilton.....	281,519	1,632,283	2,815,930	2,739,950	3,328,813	1,276,813
Hancock.....	11,000		224,000	218,100	441,000	689,000
Hardin.....	166,500			187,400	678,806	742,553
Harrison.....						30,500
Henry.....	100,000	276,207	62,995	517,398	685,000	674,150
Highland.....		79,000				
Hocking.....				28,249		
Holmes.....		35,597			54,000	47,000
Huron.....		17,785	13,310	20,500	192,000	259,050
Jackson.....			300,000	413,200	364,000	344,000
Jefferson.....		40,000	433,245	23,157		512,500
Knox.....				73,463	160,000	161,625
Lake.....			69,500	221,770	532,000	728,500
Lawrence.....	70,907	53,634	260,500	532,000	810,000	925,000
Licking.....	137,000	197,000	103,000	123,500		786,200

COMPARATIVE LOCAL DEBT STATEMENT—Continued.

COUNTY DEBTS—Concluded.

Counties.	Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1914.	Debt in 1915.
Logan.....	\$74,269	\$109,416	\$89,500			\$190,700
Lorain.....				\$59,349	\$1,051,000	1,116,000
Lucas.....	139,173	510,469	832,904	1,515,524	2,534,678	2,601,769
Madison.....	8,252		130,613	13,004	203,500	208,550
Mahoning.....	41,000	40,000		3,608,453	2,808,000	2 775,500
Marion.....	21,056	94,700		229,932		290,500
Medina.....			14,800			
Meigs.....			81,000	42,215	78,000	71,000
Mercer.....		398,000		392,749	532,000	870,500
Miami.....	20,400	304,300	236,900	197,700	519,500	607,500
Monroe.....				80,000		155,000
Montgomery.....	21,211	81,000		522,624	734,900	1,021,665
Morgan.....	3,500	30,000	10,247	31,832	183,400	238,400
Morrow.....				146,648	223,415	330,032
Muskingum.....	100,000		591,000	542,397	1,149,000	1,404,000
Noble.....	1,700				44,000	41,000
Ottawa.....	2,000		145,500	55,491	68,500	108,750
Paulding.....	70,000	171,622	286,000	486,416	627,850	929,110
Perry.....		88,300				303,000
Pickaway.....		293,682	134,132		401,160	444,510
Pike.....	19,743	79,623	43,552	70,500	111,900	117,380
Portage.....					310,000	293,275
Preble.....		39,000	102,900	63,394	27,868	43,868
Putnam.....	17,000	86,700	101,786	452,562	596,000	779,000
Richland.....				94,002	145,000	130,500
Ross.....	70,146					421,750
Sandusky.....	7,500		34,395	58,848	82,113	176,620
Scioto.....	205,000	145,500	25,000	40,000	475,000	495,050
Seneca.....	6,953	19,000	5,641		180,000	200,000
Shelby.....	62,000	38,200	89,650	25,300		94,500
Stark.....	45,853	99,100		31,168	688,500	773,700
Summit.....				324,096	877,821	1,018,707
Trumbull.....	1,300				750,500	945,798
Tuscarawas.....		73,749	18,454		130,000	120,800
Union.....	147,647	103,394	49,640	396,000	466,040	489,822
Van Wert.....	79,995		66,000	26,354	139,500	28,000
Vinton.....		20,000	21,493		6,500	4,500
Warren.....	600	48,000	33,242		253,000	278,500
Washington.....	5,686		118,750			213,000
Wayne.....	74,950	4,533	29,100			92,500
Williams.....		110,000	31,799			62,000
Wood.....	100,000	20,892	45,623	581,000	933,833	894,500
Wyandot.....			105,387	141,878	277,785	405,215
Total.....	\$2,853,356	\$6,974,779	\$10,521,247	\$26,979,085	\$47,110,538	\$56,047,442

COMPARATIVE LOCAL DEBT STATEMENT—Continued.

Aggregate Amount of Funded and Unfunded Debts of all School Districts in each County.

SCHOOL DEBTS.

Counties.	Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1914.	Debt in 1915.
Adams.....	\$6,187	\$3,890	\$3,500	\$21,510	\$38,798	\$37,377
Allen.....	3,662	51,130	80,940	319,934	699,789	481,064
Ashland.....	6,600	30,607	4,000	16,633	183,775	183,484
Ashtabula.....		64,500	73,570	246,562	1,384,460	617,275
Athens.....			121,000	11,100	210,304	336,381
Auglaize.....	35,500	30,690	43,640	83,363	100,800	166,560
Belmont.....	34,736	75,277	77,300	229,582	20,800	693,423
Brown.....	707	2,800	21,893	25,181	18,425	47,416
Butler.....	23,387	69,500		343,186	1,065,259	1,144,300
Carroll.....			14,000	1,000	66,200	63,000
Champaign.....	63,910	6,000	62,780	28,000	78,237	258,550
Clark.....	32,000	106,850	132,500	273,758	455,450	623,560
Clermont.....	3,650			2,975	53,220	178,450
Clinton.....			25,100	121,104	239,744	291,650
Columbiana.....	41,400	126,350	236,420	281,357	616,325	775,472
Coshocton.....	1,305	26,000	5,648	48,788	164,325	185,830
Crawford.....	7,250	27,500	29,000	36,851	117,119	117,665
Cuyahoga.....	11,000	561,000	1,304,202	3,963,410	7,250,000	9,355,700
Darke.....	32,800	25,000	32,500	122,927	116,172	117,479
Defiance.....	16,439		34,000	40,631	50,050	63,100
Delaware.....	1,547	1,000	800	77,000	37,500	223,100
Erie.....	34,148	33,900	7,112	46,562	267,206	125,232
Fairfield.....	8,525		6,000	25,000	75,650	97,300
Fayette.....		2,300	24,040	45,000	192,395	193,000
Franklin.....		224,633	694,703	934,609	1,385,950	1,645,100
Fulton.....	8,500	19,000	33,539	79,723	110,861	142,912
Gallia.....			1,600	27,000	11,150	14,145
Geauga.....	14,500		12,048	32,318	31,470	25,013
Greene.....	2,225		23,413	82,957	125,410	245,250
Guernsey.....	24,832	13,925	31,165	175,900	148,300	218,400
Hamilton.....	11,050	206,350	655,312	2,740,252	4,814,689	5,063,083
Hancock.....			172,809	210,156	175,450	452,435
Hardin.....	18,000		91,267		137,161	161,660
Harrison.....			2,000	12,719	96,415	88,775
Henry.....	30,000	12,503	20,516	40,730	40,900	78,500
Highland.....		6,000	52,050	49,800	59,749	85,349
Hocking.....			189	89,009	158,559	171,925
Holmes.....					16,750	55,200
Huron.....		41,023	66,532	49,210	227,000	230,850
Jackson.....		13,614		49,850	45,500	56,000
Jefferson.....		1,700	22,500	192,159	505,204	452,730
Knox.....		1,000		31,400	174,900	115,200
Lake.....	3,028		53,000		174,125	317,900
Lawrence.....		45,000	34,188	10,777	139,880	114,280
Licking.....		37,000	35,000	184,500	106,903	406,832

COMPARATIVE LOCAL DEBT STATEMENT—Continued.
SCHOOL DEBTS—Concluded.

Counties.	Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1914.	Debt in 1915.
Logan-----	\$37,874	\$17,090	\$18,500	-----	\$215,162	\$223,906
Lorain-----	42,800	6,963	121,700	\$454,707	1,308,390	1,056,512
Lucas-----	218,359	171,251	574,518	1,246,995	2,259,224	3,264,849
Madison-----	-----	-----	36,970	16,640	175,000	193,450
Mahoning-----	11,849	41,980	-----	-----	1,394,250	4,458,250
Marion-----	2,606	26,000	83,186	121,500	225,399	669,451
Medina-----	5,000	-----	9,780	-----	327,100	177,000
Meigs-----	2,876	-----	5,428	1,626	67,472	107,824
Mercer-----	13,850	37,894	16,000	170,192	85,055	76,500
Miami-----	3,459	85,600	170,646	128,342	392,000	445,325
Monroe-----	7,213	-----	27,485	30,354	19,777	73,843
Montgomery-----	2,894	61,200	591,755	379,230	111,583	982,390
Morgan-----	-----	13,615	3,955	2,800	2,300	5,925
Morrow-----	8,000	20,554	2,450	7,570	7,320	12,491
Muskingum-----	13,858	5,569	90,460	6,663	503,615	418,077
Noble-----	13,260	2,175	-----	15,819	26,500	23,200
Ottawa-----	5,850	5,000	4,000	60,726	164,230	169,630
Paulding-----	10,002	-----	21,142	25,683	77,353	74,100
Perry-----	1,731	23,900	9,000	84,140	103,473	188,577
Pickaway-----	20,000	5,000	12,500	4,000	94,072	138,750
Pike-----	-----	-----	-----	400	5,399	15,468
Portage-----	4,154	13,355	-----	29,347	91,422	263,224
Preble-----	905	30,000	7,150	82,529	161,627	287,815
Putnam-----	5,200	11,140	41,300	119,506	147,800	170,575
Richland-----	23,187	5,675	115,200	151,896	374,400	378,180
Ross-----	-----	-----	3,282	35,237	130,163	249,238
Sandusky-----	3,156	-----	-----	92,718	93,000	89,000
Scioto-----	45,400	13,452	38,700	183,900	723,320	737,333
Seneca-----	28,000	56,176	45,342	77,593	163,628	326,228
Shelby-----	3,000	4,400	13,450	10,170	132,336	122,775
Stark-----	44,472	168,751	234,536	715,884	1,305,465	2,149,941
Summit-----	-----	158,405	65,490	603,768	1,647,700	1,871,250
Trumbull-----	450	41,300	103,885	213,850	466,450	697,461
Tuscarawas-----	43,580	76,322	126,025	136,065	534,750	488,800
Union-----	18,759	400	-----	4,900	233,479	333,397
Van Wert-----	6,880	19,000	18,636	149,205	131,700	169,550
Vinton-----	-----	1,800	-----	1,986	27,085	44,800
Warren-----	1,910	8,050	44,002	31,200	99,800	147,000
Washington-----	2,000	1,500	96,270	-----	72,646	150,450
Wayne-----	9,000	4,440	6,115	-----	54,380	168,156
Williams-----	5,975	29,200	11,947	41,347	147,655	167,442
Wood-----	41,500	39,500	41,303	79,916	192,800	375,088
Wyandot-----	-----	11,125	-----	23,842	38,340	26,500
Total-----	\$1,185,907	\$3,103,830	\$7,153,895	\$16,946,729	\$36,722,910	\$48,707,647

COMPARATIVE LOCAL DEBT STATEMENT—Continued.

Aggregate Amount of Funded and Unfunded Debts of all Cities and Villages in each County in Ohio.

CITIES AND VILLAGES.

Counties.	Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1914.	Debt in 1915.
Adams-----		\$4,575	\$9,000	\$28,829	\$20,520	\$36,440
Allen-----	\$104,638	480,050	965,130	1,243,225	1,101,339	1,409,502
Ashland-----	3,476	17,850	54,750	359,146	330,196	323,905
Ashtabula-----	12,227	20,419	254,889	912,448	566,080	1,383,009
Athens-----	24,000	40,165	211,780	399,115	368,931	382,356
Auglaize-----	7,100	66,000	333,880	593,243	712,433	668,593
Belmont-----	115,233	247,466	529,664	861,887	1,433,751	855,025
Brown-----	33,581	48,372	66,765	108,110	112,266	116,130
Butler-----		615,400	1,110,444	532,789	2,374,214	2,508,565
Carroll-----		26,600	44,000	125,645	137,855	146,500
Champaign-----	32,275	84,893	276,619	87,227	527,860	671,305
Clark-----	24,124	796,014	718,025	1,359,361	2,272,406	2,547,115
Clermont-----	400		63,100	237,965	112,631	150,357
Clinton-----		6,250	116,483	121,672	139,000	191,185
Columbiana-----	51,772	319,603	948,767	1,595,602	1,874,452	2,134,766
Coshocton-----	3,373		166,000	230,300	170,610	241,930
Crawford-----	72,745	116,395	292,914	360,956	703,553	715,625
Cuyahoga-----	4,291,257	7,304,700	13,703,875	31,666,069	53,576,850	64,105,910
Darke-----	5,278	155,086	304,000	333,394	357,394	425,229
Defiance-----	14,168	70,000	304,670	392,400	384,800	462,255
Delaware-----	54,947	48,791	48,822	258,413	370,957	429,702
Erie-----	472,977	404,193	618,046	919,358	998,900	1,387,375
Fairfield-----	33,150	96,686	105,843	157,563	224,124	297,814
Fayette-----	4,588	71,267	77,294	78,090	94,848	182,258
Franklin-----	1,485,396	4,703,123	4,958,117	11,343,932	18,292,015	20,552,773
Fulton-----	15,866	41,500	93,086	217,481	355,088	448,266
Gallia-----	145,228	140,929	277,600	258,008	270,600	269,100
Geauga-----	1,366	14,528	11,250	52,575	51,764	118,659
Greene-----	67,808	128,885	188,335	266,884	192,708	272,788
Guernsey-----	426	36,189	222,202	581,372	475,505	980,263
Hamilton-----	22,670,390	24,568,323	28,328,294	48,198,255	59,420,440	73,229,106
Hancock-----	1,046	648,125	366,340	602,917	568,211	573,335
Hardin-----	27,979		219,968	406,285	500,932	572,750
Harrison-----			36,000	131,359	120,202	106,912
Henry-----	5,000		145,761	201,174	242,571	307,703
Highland-----	49,699	7,035	196,796	204,940	190,567	228,345
Hocking-----		8,620	60,944	108,572	93,450	110,526
Holmes-----	3,015	22,500	36,600	41,462	97,060	59,249
Huron-----	64,421	65,250	381,026	560,307	566,912	704,102
Jackson-----		2,300	122,481	261,285	313,308	296,692
Jefferson-----	27,685	144,000	117,968	429,366	1,029,963	1,204,674
Knox-----		63,000	66,655	306,064	186,395	285,110
Lake-----	4,811	30,612	192,899	412,299	624,662	658,287
Lawrence-----	238,755	226,236	291,482	385,860	594,700	667,317
Licking-----	46,165	294,495	186,000	849,725	1,080,445	1,154,192

COMPARATIVE LOCAL DEBT STATEMENT—Continued.

CITIES AND VILLAGES—Concluded.

Counties.	Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1914.	Debt in 1915.
Logan.....	\$22,691	\$85,613	\$212,692	\$418,850	\$359,711	\$333,449
Lorain.....		135,178	714,616	2,535,197	3,881,969	3,788,678
Lucas.....	3,134,865	3,862,156	5,903,916	7,448,306	9,668,972	11,472,974
Madison.....			22,919	155,841	234,691	251,437
Mahoning.....	168,566	252,739	477,493	2,287,555	3,302,846	4,331,189
Marion.....	1,008	38,000	303,034	518,348	652,007	865,485
Medina.....	12,550	11,000	32,738	155,405	383,003	268,170
Meigs.....	150,000	135,409	170,869	254,016	257,886	251,661
Mercer.....	1,000	24,000	122,148	363,059	485,612	464,750
Miami.....	340,596	453,684	815,567	884,568	1,172,833	1,231,069
Monroe.....	1,548		14,700	51,559	46,761	38,832
Montgomery...	1,113,762	1,867,960	2,857,300	4,009,240	5,794,421	6,395,859
Morgan.....	1,617	16,500	82,510	77,452	83,900	87,300
Morrow.....	27,214		29,575	47,855	55,223	69,506
Muskingum....	527,858	514,734	641,709	609,703	454,220	928,236
Noble.....			26,839	41,834	90,806	91,096
Ottawa.....		35,745	129,530	153,205	279,128	339,528
Paulding.....	784	26,103	62,937	184,260	234,233	256,138
Perry.....	3,076	23,000	10,300	107,552	132,550	231,391
Pickaway.....		29,300	46,000	47,624	205,857	194,384
Pike.....	3,092		13,853	47,000	50,990	49,886
Portage.....	5,155	95,450	259,608	425,841	427,822	417,780
Preble.....	859	2,000	70,313	154,366	231,552	224,536
Putnam.....			149,328	264,276	115,795	126,254
Richland.....	172,250	169,160	349,400	643,729	372,299	726,575
Ross.....			223,987	454,539	464,171	500,426
Sandusky.....	91,639	287,925	401,843	458,019	570,342	543,350
Scioto.....	266,800	221,970	353,270	1,029,100	1,329,618	1,906,000
Seneca.....	60,724	316,535	1,354,974	957,300	1,171,984	1,535,117
Shelby.....	53,800	99,500	186,300	267,550	285,575	279,600
Stark.....	223,065	771,490	1,116,061	2,758,718	4,448,936	5,758,382
Summit.....	12,770	94,600	577,923	1,471,424	7,810,585	9,445,325
Trumbull.....	43,548	25,445	161,194	436,454	961,511	1,045,398
Tuscarawas....	15,341	60,690	295,520	404,195	1,115,029	1,183,778
Union.....	14,608		5,940	343,005	383,508	560,785
Van Wert.....	2,792	49,500	331,041	312,728	176,150	243,451
Vinton.....			4,600			39,400
Warren.....	22,916	61,400	204,135	232,673	219,243	213,540
Washington....	170,541	181,514	430,773		452,687	635,562
Wayne.....	60,505	129,842	272,783	485,522	723,295	933,870
Williams.....		761	120,120	293,845	566,645	589,242
Wood.....	13,200	145,264	120,838	294,065	365,738	403,931
Wyandot.....	1,000	98,000	100,473	108,604	174,107	187,200
Total.....	\$36,958,179	\$52,588,459	\$77,606,261	\$140,977,381	\$204,427,771	\$244,013,556

COMPARATIVE LOCAL DEBT STATEMENT—Continued.

Totals of all Funded and Unfunded Debts of the seventy-nine Cities of the State.

CITY DEBTS.

Popu- lation 1910.		Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1914.	Debt in 1915.
560,663	Cleveland.....	\$4,247,257	\$8,118,783	\$15,383,580	\$30,014,660	\$48,202,617	\$56,357,236
363,591	Cincinnati.....	22,670,390	26,435,500	27,090,400	54,518,410	67,118,509	70,949,669
181,511	Columbus.....	1,483,465	3,802,227	7,257,900	14,784,412	17,902,600	19,933,000
168,497	Toledo.....	3,134,865	3,614,156	6,154,918	9,449,881	9,565,351	11,325,974
116,577	Dayton.....	1,113,762	1,752,860	3,212,000	4,117,200	5,547,230	6,045,280
79,066	Youngstown.....	168,566	-----	514,000	2,217,215	3,093,965	3,980,900
69,067	Akron.....	12,770	91,300	584,700	1,407,938	6,998,705	8,424,662
50,217	Canton.....	23,549	600,479	684,275	1,636,067	2,725,722	3,838,527
46,921	Springfield.....	24,124	785,219	733,793	1,450,370	2,342,631	2,521,015
35,279	Hamilton.....	-----	515,700	-----	-----	1,749,133	1,840,908
30,508	Lima.....	104,500	439,130	835,600	1,252,352	1,116,919	1,118,655
28,883	Lorain.....	-----	65,000	536,650	1,460,776	2,088,856	1,983,647
28,026	Zanesville.....	527,543	506,200	635,210	661,045	599,868	848,556
25,404	Newark.....	46,165	299,195	181,000	817,071	1,039,301	1,025,142
23,481	Portsmouth.....	266,800	229,000	463,130	1,024,500	1,614,500	1,749,500
22,391	Steubenville.....	27,685	162,687	47,403	480,040	966,426	1,040,368
20,768	Mansfield.....	172,250	189,550	138,000	540,100	479,550	474,449
20,387	East Liverpool....	47,200	260,400	369,602	501,743	520,173	774,073
19,989	Sandusky.....	468,797	412,100	619,100	841,600	900,450	1,287,000
18,266	Ashtabula.....	-----	20,419	212,460	637,730	654,095	682,560
18,232	Marion.....	-----	38,000	347,092	518,348	716,512	720,337
16,185	Norwood.....	-----	6,000	481,908	1,079,839	760,500	1,774,267
15,181	Lakewood.....	-----	-----	-----	1,237,158	1,608,274	1,719,845
15,083	Alliance.....	42,063	145,000	274,220	886,100	1,275,091	1,354,394
14,858	Findlay.....	11,500	628,714	540,925	665,341	524,696	494,748
14,825	Elyria.....	-----	20,820	61,586	1,294,990	2,011,480	1,441,867
14,508	Chillicothe.....	-----	-----	200,400	450,109	454,475	463,005
13,897	Massillon.....	19,628	27,300	65,000	176,071	190,523	287,398
13,388	Piqua.....	266,927	402,000	280,000	485,900	666,731	639,171
13,152	Middletown.....	-----	101,000	222,000	444,733	535,080	572,657
13,147	Ironton.....	238,755	216,236	265,000	516,500	621,121	663,717
13,093	Lancaster.....	33,150	96,686	104,843	163,936	231,899	229,408
12,946	Bellaire.....	101,753	224,966	143,611	300,215	217,000	340,547
12,923	Marietta.....	148,081	185,000	442,840	No Report	619,658	588,962
11,894	Tiffin.....	60,724	315,635	714,600	423,600	636,650	745,600
11,327	Cambridge.....	426	35,000	199,936	533,051	537,672	960,659
11,081	Warren.....	27,000	10,000	90,750	138,856	342,330	289,500
9,939	Fremont.....	65,050	257,600	216,850	361,587	348,799	370,833
9,603	Coshocton.....	3,373	-----	166,000	283,922	138,860	217,030
9,597	Fostoria.....	-----	39,500	614,074	532,002	694,007	743,782
9,410	Barberton.....	-----	-----	43,600	212,480	388,955	477,588
9,179	East Cleveland....	-----	-----	210,000	-----	656,551	863,031
9,133	Martins Ferry....	9,600	-----	226,000	-----	388,320	250,000
9,087	Mt. Vernon.....	-----	64,000	66,655	300,135	186,395	198,110
9,076	Delaware.....	54,947	55,000	48,335	296,476	392,357	376,246

COMPARATIVE LOCAL DEBT STATEMENT—Concluded.

CITY DEBTS—Concluded.

Population 1910.		Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1914.	Debt in 1915.
8,943	Salem.....			\$207,339	\$445,403	\$515,405	\$543,114
8,706	Xenia.....	\$67,200	\$99,200	168,450	308,350	259,900	248,150
8,542	New Philadelphia.....		43,500	75,498	86,949	522,419	483,258
8,361	Niles.....	2,348	16,000	102,000	197,543	315,050	459,450
8,319	Conneaut.....			96,800	262,100	238,239	211,999
8,238	Bellefontaine.....	20,252	83,771	195,858	375,246	234,760	215,200
8,122	Bucyrus.....		98,000	65,665	187,194	176,520	163,864
7,858	Norwalk.....	42,014	64,800	180,002	230,206	216,294	374,802
7,769	Wellsville.....	1,700	78,500	748,441	512,714	483,414	477,596
7,739	Urbana.....	32,275	73,563	272,000	97,050	476,260	623,555
7,327	Defiance.....	14,168	101,000	257,600	392,400	331,400	431,255
7,277	Washington C. H.....	4,385	40,267	82,320	75,600	94,848	182,258
7,214	Galion.....	9,174	25,000	177,500	315,616	409,554	394,506
7,185	Kenton.....	21,000		182,318	298,735	405,560	430,150
7,157	Van Wert.....	2,792	45,000	237,901	197,910	224,480	228,401
6,875	Wellston.....			123,279	145,023	95,048	80,601
6,795	Ashland.....	1,600	16,200	43,500	292,670	255,002	234,781
6,744	Circleville.....		25,000	46,000	47,623	180,557	172,059
6,621	Canal Dover.....	8,841	10,873	57,000	144,995	235,970	338,160
6,607	Sidney.....	53,800	96,000	185,500	26,500	283,725	277,000
6,237	Greenville.....		128,500	281,000	294,894	256,144	257,333
6,136	Wooster.....	60,505	128,000	204,157	443,570	522,368	545,269
6,122	Troy.....	72,000	142,000	247,649	322,600	351,060	470,778
6,082	Nelsonville.....		30,000	72,280	156,697	118,254	145,038
5,732	St. Marys.....	2,100	42,000	172,970	421,552	395,412	377,788
5,560	Gallipolis.....	145,228	140,910	277,600	264,600	270,600	269,100
5,501	Painesville.....	4,161	26,300	166,000	360,238	430,348	434,987
5,468	Jackson.....			21,200	90,100	207,700	194,050
5,463	Athens.....	24,000	9,030	122,500		187,428	171,936
5,349	Wapakoneta.....	1,000	24,000	150,300	187,515	180,340	157,595
5,310	Ravenna.....	2,880	85,000	158,000	265,086	296,472	276,815
5,222	Bowling Green.....	2,000	84,943	70,250	100,700	164,398	163,145
5,209	Bellevue.....	21,177		27,600	91,584	81,500	86,700
5,038	Delphos.....		38,000	93,000	159,000	162,534	188,507
	Total.....	\$36,240,281	\$52,963,730	\$77,299,433	\$147,174,234	\$200,046,183	\$223,293,549

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS.

Salaries, clerk hire and fee earnings of county officers for the year ended August 31, 1915, as reported under Sections 3046 and 3047, General Code.

AUDITOR.

Counties.	Salaries for the Year.			Fees Earned during the Year.		
	Auditor.	Clerks.	Totals.	From county.	From other sources.	Totals.
Adams-----	\$2,085 00	\$399 96	\$2,484 96	\$2,408 91	\$148 00	\$2,556 91
Allen-----	3,795 00	4,542 23	8,337 23	7,165 28	-----	7,165 28
Ashland-----	1,955 04	1,285 00	3,240 04	4,603 68	102 99	4,706 67
Ashtabula-----	3,930 00	2,276 54	6,206 54	7,110 35	344 41	7,454 76
Athens-----	3,390 00	900 00	4,290 00	4,894 80	198 30	5,093 10
Auglaize-----	2,530 00	1,773 32	4,303 32	5,417 41	131 10	5,548 51
Belmont-----	4,525 00	2,971 32	7,496 32	7,253 30	350 83	7,604 13
Brown-----	2,085 00	826 83	2,911 83	3,094 92	98 50	3,193 42
Butler-----	4,325 00	3,571 83	7,896 83	10,037 54	300 20	10,337 74
Carroll-----	1,500 00	836 00	2,336 00	3,178 23	83 10	3,261 33
Champaign-----	2,215 00	1,786 50	4,001 50	5,139 67	-----	5,139 67
Clark-----	4,185 00	3,603 67	7,788 67	9,387 81	287 10	9,674 91
Clermont-----	2,409 96	946 66	3,356 62	3,472 55	95 00	3,567 55
Clinton-----	2,020 00	2,340 00	4,360 00	4,370 68	77 12	4,447 80
Columbiana-----	4,524 96	3,318 99	7,843 95	8,471 46	163 49	8,634 95
Coshocton-----	2,475 00	1,852 50	4,327 50	4,409 35	166 40	4,575 75
Crawford-----	2,695 00	1,992 01	4,687 01	6,807 44	134 96	6,942 40
Cuyahoga-----	6,000 00	32,227 73	38,227 73	65,936 53	-----	65,936 53
Darke-----	3,135 00	2,656 00	5,791 00	7,310 99	263 40	7,574 39
Defiance-----	2,085 00	1,645 00	3,730 00	4,231 66	144 95	4,376 61
Delaware-----	2,280 00	1,960 00	4,240 00	6,260 30	132 06	6,392 36
Erie-----	2,915 00	3,353 34	6,268 34	6,235 00	235 25	6,470 25
Fairfield-----	2,970 00	1,906 96	4,876 96	5,823 17	205 10	6,028 27
Fayette-----	1,890 00	1,200 00	3,090 00	4,098 05	81 90	4,179 95
Franklin-----	5,530 00	17,500 47	23,030 47	29,551 68	3,220 33	32,772 01
Fulton-----	2,020 00	1,292 00	3,312 00	4,611 29	-----	4,611 29
Gallia-----	2,149 92	761 75	2,911 67	2,945 21	194 10	3,139 31
Geauga-----	1,400 00	1,004 80	2,404 80	3,322 33	86 84	3,409 17
Greene-----	2,410 00	2,356 25	4,766 25	4,998 67	345 51	5,344 18
Guernsey-----	3,135 00	1,122 50	4,257 50	4,446 35	386 28	4,832 63
Hamilton-----	6,000 00	50,653 88	56,653 88	52,181 80	2,465 40	54,647 20
Hancock-----	2,848 50	2,528 80	5,377 30	5,851 14	545 45	6,396 59
Hardin-----	2,475 00	2,531 00	5,006 00	7,254 68	-----	7,254 68
Harrison-----	1,760 00	1,229 66	2,989 66	3,616 07	-----	3,616 07
Henry-----	2,150 00	1,680 00	3,830 00	6,255 02	130 71	6,385 73
Highland-----	2,345 00	1,558 90	3,903 90	4,049 56	145 30	4,194 86
Hocking-----	2,020 00	900 00	2,920 00	3,186 20	57 50	3,243 70
Holmes-----	1,630 00	900 00	2,530 00	3,127 19	139 55	3,266 74
Huron-----	2,695 00	3,135 00	5,830 00	6,411 23	130 30	6,541 53
Jackson-----	2,475 00	720 00	3,195 00	3,484 55	-----	3,484 55
Jefferson-----	4,149 96	3,460 00	7,609 96	6,954 24	303 37	7,257 61
Knox-----	2,475 00	1,006 20	3,481 20	4,550 22	153 55	4,703 77
Lake-----	1,955 00	1,630 22	3,585 22	5,298 63	244 60	5,543 23
Lawrence-----	2,970 00	985 65	3,955 65	4,508 87	163 30	4,672 17
Licking-----	3,750 00	2,942 50	6,692 50	9,415 47	206 25	9,621 72

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.

AUDITOR—Concluded.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Auditor.	Clerks.	Totals.	From county.	From other sources.	Totals.
Logan-----	\$2,475 00	\$2,152 25	\$4,627 25	\$5,005 92	-----	\$5,005 92
Lorain-----	4,525 00	4,362 50	8,887 50	13,108 80	-----	13,108 80
Lucas-----	5,385 00	19,264 16	24,649 16	28,862 56	\$1,225 20	30,087 76
Madison-----	1,759 92	1,650 00	3,409 92	4,439 74	89 85	4,529 59
Mahoning-----	5,005 00	5,625 40	10,630 40	20,521 57	644 74	21,166 31
Marion-----	2,640 00	2,580 00	5,220 00	6,419 93	19 65	6,614 58
Medina-----	2,019 96	1,085 16	3,105 12	4,306 93	86 40	4,393 33
Meigs-----	2,150 00	1,020 00	3,170 00	3,559 79	159 30	3,719 09
Mercer-----	2,280 00	1,575 82	3,855 82	5,142 32	117 50	5,259 82
Miami-----	3,300 00	3,216 00	6,516 00	7,232 17	201 70	7,433 87
Monroe-----	2,078 79	1,231 70	3,310 49	3,402 11	74 10	3,476 21
Montgomery-----	5,240 00	8,879 09	14,119 09	17,109 12	5,023 26	22,132 38
Morgan-----	1,565 00	550 00	2,115 00	2,770 00	113 50	2,883 50
Morrow-----	1,565 00	1,320 00	2,885 00	3,729 10	84 20	3,813 30
Muskingum-----	3,840 00	2,659 25	6,499 25	7,185 05	708 71	7,893 76
Noble-----	1,695 00	600 00	2,295 00	2,829 44	76 00	2,905 44
Ottawa-----	1,955 00	1,037 41	2,992 41	4,331 36	134 35	4,465 71
Paulding-----	1,955 00	2,280 00	4,235 00	5,767 82	51 42	5,819 24
Perry-----	2,750 00	2,220 00	4,970 00	4,282 52	187 00	4,469 52
Pickaway-----	2,214 96	1,704 68	3,919 64	4,428 08	98 60	4,526 68
Pike-----	1,500 00	661 66	2,161 66	1,867 50	86 35	1,953 85
Portage-----	2,475 00	1,939 10	4,414 10	5,396 76	-----	5,396 76
Preble-----	2,020 00	2,400 00	4,420 00	4,760 63	90 20	4,850 83
Putnam-----	2,410 00	1,507 75	3,917 75	5,811 06	159 40	5,970 46
Richland-----	3,390 00	2,556 64	5,946 64	7,116 24	-----	7,116 24
Ross-----	3,024 96	2,445 17	5,470 13	5,166 64	-----	5,166 64
Sandusky-----	2,750 00	3,020 00	5,770 00	5,797 45	146 99	5,944 44
Scioto-----	3,435 00	2,958 90	6,393 90	6,370 24	572 56	6,942 80
Seneca-----	3,125 00	2,940 00	6,065 00	7,223 09	232 05	7,455 14
Shelby-----	2,085 00	1,830 25	3,915 25	5,007 94	-----	5,007 94
Stark-----	5,034 96	11,466 68	16,501 64	15,338 56	709 50	16,048 06
Summit-----	4,965 00	4,516 45	9,481 45	20,019 48	50 00	20,069 48
Trumbull-----	3,615 00	3,046 50	6,661 50	8,673 05	566 00	9,239 05
Tuscarawas-----	3,840 00	2,180 00	6,020 00	6,991 36	312 10	7,303 46
Union-----	1,890 00	1,920 00	3,810 00	5,154 25	151 40	5,305 65
Van Wert-----	2,410 00	1,379 46	3,789 46	4,558 27	261 10	4,819 37
Vinton-----	1,300 00	356 68	1,656 68	2,102 92	35 25	2,138 17
Warren-----	2,085 00	1,827 00	3,912 00	3,979 59	535 80	4,515 39
Washington-----	3,300 00	1,857 00	5,157 00	4,999 12	100 00	5,099 12
Wayne-----	2,915 00	1,137 66	4,052 66	5,456 54	179 90	5,636 44
Williams-----	2,149 92	1,447 32	3,597 24	4,324 30	120 55	4,444 85
Wood-----	3,345 00	4,407 47	7,752 47	7,837 00	-----	7,837 00
Wyandot-----	1,825 00	1,300 00	2,125 00	4,517 16	125 50	4,642 66
Total-----	\$251,551 81	\$304,187 08	\$554,738 89	\$676,042 96	\$26,367 63	\$702,410 59

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.

Salaries, clerk hire and fee earnings of county officers for the year ended August 31, 1915,
as reported under Sections 3046 and 3047, General Code.

TREASURER.

Counties.	Salaries for the Year.			Fees earned during Year.		
	Treasurer.	Clerks.	Totals.	From county.	From other sources.	Totals.
Adams-----	\$2,085 00	\$399 96	\$2,484 96	\$2,408 91	-----	\$2,408 91
Allen-----	3,795 00	3,457 00	7,252 00	7,996 09	\$5 04	8,001 13
Ashland-----	1,955 04	1,484 67	3,439 71	4,418 87	-----	4,418 87
Ashtabula-----	3,930 00	2,630 50	6,560 50	7,582 86	-----	7,582 86
Athens-----	3,390 00	1,200 00	4,590 00	4,931 45	-----	4,931 45
Auglaize-----	2,530 00	1,480 83	4,010 83	5,206 49	7 78	5,214 27
Belmont-----	4,525 00	2,120 00	6,645 00	7,109 78	-----	7,109 78
Brown-----	2,085 00	820 00	2,905 00	3,202 47	287 91	3,490 38
Butler-----	4,325 00	3,799 45	8,124 45	10,169 33	-----	10,169 33
Carroll-----	1,500 00	560 00	2,060 00	2,993 23	-----	2,993 23
Champaign-----	2,215 00	1,630 00	3,845 00	4,922 85	-----	4,922 85
Clark-----	4,185 00	2,754 42	6,939 42	10,014 77	-----	10,014 77
Clermont-----	2,409 96	800 00	3,209 96	3,472 55	58 67	3,531 22
Clinton-----	2,020 00	1,094 00	3,114 00	4,146 82	-----	4,146 82
Columbiana-----	4,525 00	3,012 64	7,537 64	7,875 50	647 68	8,523 13
Coshocton-----	2,475 00	1,710 00	4,185 00	4,215 02	219 00	4,434 02
Crawford-----	2,695 00	1,695 05	4,390 05	5,750 18	-----	5,750 18
Cuyahoga-----	6,000 00	47,513 64	53,513 64	61,863 15	-----	61,863 15
Darke-----	3,135 00	3,123 15	6,258 15	5,712 45	417 63	6,130 08
Defiance-----	2,085 00	1,800 00	3,885 00	4,229 35	29 55	4,258 90
Delaware-----	2,280 00	1,840 00	4,120 00	5,489 50	-----	5,489 50
Erie-----	2,915 00	1,720 00	4,635 00	5,892 65	1,282 43	7,175 08
Fairfield-----	2,970 00	1,755 00	4,725 00	5,620 41	-----	5,620 41
Fayette-----	1,890 00	1,254 00	3,144 00	4,011 31	-----	4,011 31
Franklin-----	5,530 00	17,958 61	23,488 61	32,804 75	85 89	32,890 64
Fulton-----	2,020 00	758 00	2,778 00	4,483 84	-----	4,483 84
Gallia-----	2,149 92	745 00	2,894 92	2,817 17	78 04	2,895 21
Geauga-----	1,400 00	720 00	2,120 00	3,107 36	256 72	3,364 08
Greene-----	2,410 00	1,882 00	4,292 00	4,934 46	138 23	5,072 69
Guernsey-----	3,135 00	1,113 00	4,248 00	4,248 00	25 74	4,273 74
Hamilton-----	6,000 00	50,193 14	56,193 14	53,763 70	2,180 85	55,944 55
Hancock-----	2,859 96	2,210 13	5,070 09	5,851 14	-----	5,851 14
Hardin-----	2,475 00	2,200 00	4,675 00	6,812 07	116 15	6,928 22
Harrison-----	1,760 00	900 00	2,660 00	3,505 50	-----	3,505 50
Henry-----	2,150 00	1,080 00	3,230 00	4,874 97	-----	4,874 97
Highland-----	2,345 00	1,210 00	3,555 00	3,874 15	-----	3,874 15
Hocking-----	2,020 00	420 00	2,440 00	3,280 34	-----	3,280 34
Holmes-----	1,630 00	900 00	2,530 00	3,127 19	-----	3,127 19
Huron-----	2,695 00	1,605 00	4,300 00	6,091 22	-----	6,091 22
Jackson-----	2,475 00	720 00	3,195 00	3,434 55	-----	3,434 55
Jefferson-----	4,149 96	2,940 00	7,089 96	7,604 40	-----	7,604 40
Knox-----	2,475 00	1,546 67	4,021 67	4,464 33	-----	4,464 33
Lake-----	1,955 00	1,471 98	3,426 98	4,796 03	-----	4,796 03
Lawrence-----	2,970 00	900 00	3,870 00	4,233 40	-----	4,233 40
Licking-----	3,750 00	2,306 64	6,056 64	7,177 34	545 43	7,722 77

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.

TREASURER—Concluded.

Counties.	Salaries for the Year.			Fees earned during the Year.		
	Treasurer.	Clerks.	Totals.	From county.	From other sources.	Totals.
Logan.....	\$2,475 00	\$2,260 00	\$4,735 00	\$4,597 71	-----	\$4,597 71
Lorain.....	4,525 00	4,200 00	8,725 00	13,200 20	-----	13,200 20
Lucas.....	5,385 00	16,609 94	21,994 94	29,423 91	\$58 10	29,482 01
Madison.....	1,760 00	1,822 50	3,582 50	4,422 56	-----	4,422 56
Mahoning.....	5,005 00	6,750 40	11,755 40	21,167 26	-----	21,167 26
Marion.....	2,640 00	2,469 00	5,109 00	6,516 47	-----	6,516 47
Medina.....	2,019 96	1,267 66	3,287 62	4,393 95	276 95	4,670 90
Meigs.....	2,150 00	820 00	2,970 00	3,349 79	-----	3,349 79
Mercer.....	2,280 00	1,444 14	3,724 14	5,107 14	367 79	5,474 93
Miami.....	3,300 00	2,252 00	5,552 00	6,790 74	-----	6,790 74
Monroe.....	2,085 00	1,228 84	3,313 84	3,316 60	-----	3,316 60
Montgomery...	5,240 00	10,301 37	15,541 37	20,102 64	-----	20,102 64
Morgan.....	1,565 00	285 00	1,850 00	2,770 00	-----	2,770 00
Morrow.....	1,565 00	900 00	2,465 00	3,634 21	-----	3,634 21
Muskingum....	3,840 00	2,585 83	6,425 83	6,088 42	686 63	6,775 05
Noble.....	1,695 00	450 00	2,145 00	2,657 97	97 37	2,755 34
Ottawa.....	1,955 00	1,204 53	3,159 53	4,171 35	-----	4,171 35
Paulding.....	1,954 92	1,420 00	3,374 92	4,294 12	-----	4,294 12
Perry.....	2,750 00	1,200 00	3,950 00	4,217 84	-----	4,217 84
Pickaway.....	2,214 96	1,500 00	3,714 96	4,439 61	-----	4,439 61
Pike.....	1,500 00	184 25	1,684 25	1,675 89	94 98	1,770 87
Portage.....	2,475 00	1,004 00	3,479 00	5,383 26	-----	5,383 26
Preble.....	2,020 00	1,400 00	3,420 00	4,398 71	-----	4,398 71
Putnam.....	2,410 00	1,070 00	3,480 00	5,098 46	-----	5,098 46
Richland.....	3,390 00	2,319 00	5,709 00	7,430 69	58 96	7,489 65
Ross.....	3,024 96	1,132 75	4,157 71	4,923 24	-----	4,923 24
Sandusky.....	2,750 00	1,551 25	4,301 25	5,603 62	-----	5,603 62
Scioto.....	3,435 00	1,816 50	5,251 50	6,619 15	-----	6,619 15
Seneca.....	3,135 00	2,263 00	5,398 00	6,906 99	-----	6,906 99
Shelby.....	2,085 00	1,530 00	3,615 00	4,462 51	-----	4,462 51
Stark.....	5,034 96	6,993 35	12,028 31	15,995 74	-----	15,995 74
Summit.....	4,965 00	4,642 95	9,607 95	18,979 41	-----	18,979 41
Trumbull.....	3,615 00	2,379 00	5,994 00	8,518 27	-----	8,518 27
Tuscarawas....	3,840 00	2,102 75	5,942 75	6,870 89	-----	6,870 89
Union.....	1,890 00	1,120 25	3,010 25	4,824 52	-----	4,824 52
Van Wert.....	2,410 00	1,500 00	3,910 00	4,694 55	2 63	4,697 18
Vinton.....	1,300 00	200 00	1,500 00	1,930 92	-----	1,930 92
Warren.....	2,085 00	1,517 75	3,602 75	4,019 57	31 52	4,051 09
Washington....	3,300 00	1,500 90	4,800 90	4,800 90	-----	4,800 90
Wayne.....	2,915 00	1,640 00	4,555 00	5,481 49	-----	5,481 49
Williams.....	2,149 92	1,393 12	3,543 04	4,182 19	-----	4,182 19
Wood.....	3,345 00	2,451 38	5,796 38	7,942 28	-----	7,942 28
Wyandot.....	1,825 00	1,132 50	2,957 50	3,994 17	198 77	4,192 94
Total.....	\$251,579 52	\$287,250 39	\$538,829 91	\$663,921 81	\$8,256 39	\$672,178 20

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.

PROBATE JUDGE.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Probate Judge.	Clerks.	Totals.	From county.	From other sources.	Totals.
Adams.....	\$2,085 00	\$300 00	\$2,385 00	\$331 50	\$1,431 04	\$1,762 54
Allen.....	3,795 00	2,687 50	6,482 50	595 30	4,448 88	5,044 18
Ashland.....	1,955 04	878 40	2,833 44	119 00	2,315 24	2,434 24
Ashtabula.....	3,930 00	1,587 50	5,517 50	342 45	6,053 15	6,395 60
Athens.....	3,390 00	420 00	3,810 00	515 00	1,750 80	2,265 80
Auglaize.....	2,530 00	2,058 32	4,588 32	345 35	2,907 35	3,252 70
Belmont.....	4,525 00	2,400 00	6,925 00	1,117 35	5,154 70	6,272 05
Brown.....	2,085 00	600 00	2,685 00	161 65	1,854 85	2,016 50
Butler.....	4,325 00	2,601 24	6,926 24	-----	7,045 25	7,045 25
Carroll.....	1,500 00	508 00	2,008 00	117 35	1,565 52	1,682 87
Champaign.....	2,215 00	1,250 00	3,465 00	257 31	3,384 64	3,641 95
Clark.....	4,185 00	2,590 65	6,775 65	585 00	9,711 08	10,296 08
Clermont.....	2,409 96	800 00	3,209 96	142 00	3,124 20	3,266 20
Clinton.....	2,020 00	1,950 00	3,970 00	252 05	2,349 48	2,601 53
Columbiana.....	4,524 96	2,745 00	7,269 96	4,465 00	6,159 27	10,624 27
Coshocton.....	2,475 00	1,200 00	3,675 00	245 25	3,086 65	3,331 90
Crawford.....	2,695 00	1,560 00	4,255 00	266 00	4,544 91	4,810 91
Cuyahoga.....	6,000 00	33,363 14	39,363 14	4,692 80	48,447 23	53,140 03
Darke.....	3,135 00	1,773 38	4,908 38	166 15	4,484 89	4,651 04
Defiance.....	2,085 00	700 00	2,785 00	52 50	2,392 39	2,444 89
Delaware.....	2,280 00	972 00	3,252 00	263 00	2,444 14	2,707 14
Erie.....	2,915 00	1,560 00	4,475 00	340 00	3,708 00	4,048 00
Fairfield.....	2,970 00	1,089 00	4,059 00	328 60	3,093 30	3,421 90
Fayette.....	1,890 00	650 00	2,540 00	335 65	2,310 87	2,646 52
Franklin.....	5,530 00	15,739 20	21,269 20	5,068 50	19,707 85	24,776 35
Fulton.....	2,020 00	992 89	3,012 89	152 00	2,056 40	2,208 40
Gallia.....	2,149 92	360 00	2,509 92	328 50	1,373 25	1,701 75
Geauga.....	1,400 00	720 00	2,120 00	79 00	1,815 00	1,894 00
Greene.....	2,410 00	1,772 00	4,182 00	171 50	3,846 60	4,018 10
Guernsey.....	3,135 00	830 32	3,965 32	339 50	2,728 84	3,068 34
Hamilton.....	6,000 00	28,264 00	34,264 00	1,720 08	39,005 43	40,725 51
Hancock.....	2,860 00	1,500 00	4,360 00	223 50	3,768 70	3,992 20
Hardin.....	2,475 00	1,980 00	4,455 00	350 85	3,637 52	3,988 37
Harrison.....	1,760 00	696 25	2,456 25	104 50	4,271 73	4,376 23
Henry.....	2,150 00	720 00	2,870 00	53 50	2,089 75	2,143 25
Highland.....	2,345 00	960 00	3,305 00	225 00	2,808 62	3,033 62
Hocking.....	2,020 00	520 00	2,540 00	152 00	1,250 31	1,402 31
Holmes.....	1,630 00	60 00	1,690 00	130 00	1,400 00	1,530 00
Huron.....	2,695 00	1,320 00	4,015 00	197 10	3,821 72	4,018 82
Jackson.....	2,475 00	480 00	2,955 00	358 65	1,647 18	2,005 83
Jefferson.....	4,149 96	1,920 00	6,069 96	486 00	4,082 80	4,568 80
Knox.....	2,475 00	1,500 00	3,975 00	260 40	3,385 05	3,645 45
Lake.....	1,955 00	1,360 00	3,315 00	389 10	3,226 25	3,615 35
Lawrence.....	2,970 00	720 00	3,690 00	356 50	2,130 20	2,486 70
Licking.....	3,750 00	2,536 68	6,286 68	720 49	6,578 38	7,298 87

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.

PROBATE JUDGE—Concluded.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Probate Judge.	Clerks.	Totals.	From county.	From other sources.	Totals.
Logan.....	\$2,475 00	\$1,200 00	\$3,675 00	\$225 65	\$3,509 15	\$3,734 80
Lorain.....	4,525 00	2,178 79	6,703 79	670 05	7,065 46	7,735 51
Lucas.....	5,385 00	10,750 06	16,135 06	4,449 65	11,919 77	16,369 42
Madison.....	1,760 00	900 00	2,660 00	75 00	2,006 35	2,081 35
Mahoning.....	5,005 00	5,615 00	10,620 00	3,719 40	10,053 59	13,772 99
Marion.....	2,640 00	1,800 00	4,440 00	439 00	4,199 02	4,638 02
Medina.....	2,019 96	600 00	2,619 96	78 75	2,506 18	2,584 93
Meigs.....	2,150 00	420 00	2,570 00	219 30	2,196 68	2,415 98
Mercer.....	2,280 00	780 00	3,060 00	93 50	2,100 79	2,194 29
Miami.....	3,300 00	1,800 00	5,100 00	973 61	4,349 94	5,323 55
Monroe.....	2,085 00	720 00	2,805 00	129 80	1,661 06	1,790 86
Montgomery.....	5,240 00	8,347 44	13,587 44	-----	20,118 55	20,118 55
Morgan.....	1,565 00	300 00	1,865 00	137 00	1,433 25	1,570 25
Morrow.....	1,565 00	720 00	2,285 00	151 35	2,562 26	2,713 61
Muskingum.....	3,840 00	2,220 00	6,060 00	1,034 00	5,181 20	6,215 20
Noble.....	1,695 00	333 33	2,028 33	77 00	1,280 05	1,357 05
Ottawa.....	1,955 00	900 00	2,855 00	53 00	1,497 05	1,550 05
Paulding.....	1,955 00	680 00	2,635 00	193 00	1,478 76	1,671 76
Perry.....	2,750 00	860 52	3,610 52	458 75	2,310 91	2,769 66
Pickaway.....	2,214 96	1,300 00	3,514 96	110 00	2,448 05	2,558 05
Pike.....	1,500 00	-----	1,500 00	111 00	751 19	862 19
Portage.....	2,463 00	953 00	3,416 00	300 75	3,751 80	4,052 55
Preble.....	2,020 00	988 30	3,008 30	295 79	2,843 72	3,139 51
Putnam.....	2,410 00	840 00	3,250 00	100 85	3,147 23	3,248 08
Richland.....	3,390 00	2,100 00	5,490 00	472 15	5,478 49	5,950 64
Ross.....	3,024 96	1,644 97	4,669 93	369 45	3,221 72	3,591 17
Sandusky.....	2,750 00	1,440 00	4,190 00	167 15	3,983 20	4,150 35
Scioto.....	3,435 00	1,560 00	4,995 00	1,675 48	3,678 80	5,354 28
Seneca.....	3,135 00	1,700 00	4,835 00	292 50	3,805 04	4,097 54
Shelby.....	2,085 00	970 00	3,055 00	135 50	2,307 93	2,443 43
Stark.....	5,034 96	3,815 00	8,849 96	1,398 60	14,602 42	16,001 02
Summit.....	4,965 00	5,384 00	10,349 00	1,935 60	11,848 18	13,783 78
Trumbull.....	3,615 00	1,890 00	5,505 00	385 00	5,909 89	6,294 89
Tuscarawas.....	3,840 00	1,881 00	5,721 00	500 60	5,026 66	5,527 26
Union.....	1,890 00	852 75	2,742 75	400 94	2,485 70	2,886 64
Van Wert.....	2,409 96	1,000 00	3,409 96	170 00	2,085 66	2,255 66
Vinton.....	1,300 00	-----	1,300 00	117 00	553 10	670 10
Warren.....	2,085 00	1,094 16	3,179 16	146 65	3,104 15	3,250 80
Washington.....	3,300 00	1,526 64	4,826 64	300 00	3,249 65	3,549 65
Wayne.....	2,915 00	1,565 84	4,480 84	391 00	4,164 26	4,555 26
Williams.....	2,150 00	800 00	2,950 00	146 00	2,510 70	2,656 70
Wood.....	3,345 00	923 55	4,268 55	265 55	3,555 19	3,820 74
Wyandot.....	1,825 00	880 00	2,705 00	1,840 09	102 50	1,942 59
Total.....	\$251,567 64	\$207,429 82	\$458,997 46	\$53,108 39	\$430,444 66	\$483,553 05

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.

CLERK OF COURT.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Clerk of Court.	Clerks.	Totals.	From county.	From other sources.	Total.
Adams	\$1,815 00	\$350 00	\$2,165 00	\$308 07	\$1,268 33	\$1,576 40
Allen	3,364 98	5,849 56	9,214 54	821 35	7,433 50	8,254 85
Ashland	1,695 00	795 00	2,490 00	100 85	1,508 87	1,609 72
Ashtabula	3,484 92	1,975 00	5,459 92	688 75	4,251 59	4,940 34
Athens	3,005 00	720 00	3,725 00	690 95	1,626 16	2,317 11
Auglaize	2,225 00	1,160 00	3,385 00	282 85	3,686 82	3,969 67
Belmont	3,995 00	1,880 00	5,875 00	1,099 75	2,950 75	4,050 50
Brown	1,815 00	420 00	2,235 00	222 85	1,217 27	1,440 12
Butler	3,825 00	2,067 00	5,892 00	1,490 57	4,368 12	5,858 69
Carroll	1,275 00	321 00	1,596 00	200 48	860 47	1,060 95
Champaign	1,935 00	900 00	2,835 00	317 00	2,445 19	2,762 19
Clark	3,705 00	3,246 32	6,951 32	962 90	6,988 42	7,951 32
Clermont	2,115 00	800 00	2,915 00	321 50	2,448 33	2,769 83
Clinton	1,755 00	600 00	2,355 00	182 60	1,774 54	1,957 14
Columbiana	3,994 92	2,340 00	6,334 92	632 95	5,702 65	6,335 60
Coshocton	2,175 00	1,035 00	3,210 00	285 25	1,974 68	2,259 93
Crawford	2,375 04	1,200 00	3,575 04	428 93	3,767 77	4,196 70
Cuyahoga	6,000 00	46,357 29	52,357 29	3,996 59	55,621 51	59,618 10
Darke	2,775 00	2,285 20	5,060 20	230 37	3,817 54	4,047 91
Defiance	1,815 00	875 00	2,690 00	12 00	1,033 39	1,045 39
Delaware	1,995 00	600 00	2,595 00	427 54	2,224 99	2,652 53
Erie	2,575 00	1,965 00	4,540 00	2,493 22	3,948 00	6,441 22
Fairfield	2,625 00	600 00	3,225 00	512 80	2,605 33	3,118 13
Fayette	1,635 00	600 00	2,235 00	262 35	1,645 36	1,907 71
Franklin	4,930 00	18,480 00	23,410 00	1,424 70	24,022 64	25,447 34
Fulton	1,755 00	600 00	2,355 00	336 80	1,443 33	1,780 13
Gallia	1,875 00	360 00	2,235 00	159 65	776 57	936 22
Geauga	1,189 92	480 00	1,669 92	233 65	1,405 22	1,638 87
Greene	2,115 00	1,440 00	3,555 00	678 45	4,502 22	5,180 67
Guernsey	2,775 00	900 00	3,675 00	712 85	2,370 38	3,083 23
Hamilton	6,000 00	44,803 00	50,803 00	10,019 71	32,047 15	42,066 86
Hancock	2,525 00	1,140 00	3,665 00	267 92	3,935 17	4,203 09
Hardin	2,175 00	1,648 50	3,823 50	371 68	1,946 43	2,318 11
Harrison	1,515 00	225 00	1,740 00	173 65	1,074 36	1,248 01
Henry	1,875 00	610 00	2,485 00	203 60	1,353 95	1,557 55
Highland	2,055 00	600 00	2,655 00	176 90	1,119 01	1,295 91
Hocking	1,755 00	420 00	2,175 00	208 65	1,844 75	2,053 40
Holmes	1,395 00	460 00	1,855 00	-----	420 32	420 32
Huron	2,375 04	1,215 00	3,590 04	377 50	2,622 62	3,000 12
Jackson	2,175 00	780 00	2,955 00	346 85	2,450 60	2,797 45
Jefferson	3,675 00	3,120 00	6,795 00	1,520 20	4,870 02	6,390 22
Knox	2,175 00	1,054 90	3,229 90	484 60	1,437 50	1,922 10
Lake	1,695 00	600 00	2,295 00	165 00	1,666 20	1,831 20
Lawrence	2,625 00	920 00	3,545 00	803 40	3,548 23	4,351 63
Licking	3,324 96	2,110 00	5,434 96	1,286 39	4,973 59	6,259 98

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.

CLERK OF COURT—Concluded.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Clerk of Court.	Clerks.	Totals.	From county.	From other sources.	Totals.
Logan-----	\$2,175 00	\$1,440 00	\$3,615 00	\$350 39	\$2,980 77	\$3,331 16
Lorain-----	3,995 00	2,056 00	6,051 00	446 00	7,531 85	7,977 85
Lucas-----	4,785 00	18,470 84	23,255 84	-----	35,216 24	35,216 24
Madison-----	1,515 00	900 00	2,415 00	449 07	1,685 32	2,134 39
Mahoning-----	4,405 00	6,085 00	10,490 00	2,439 61	14,961 78	17,401 39
Marion-----	2,325 00	932 00	3,257 00	502 95	3,077 27	3,580 22
Medina-----	1,755 00	410 00	2,165 00	151 25	792 11	943 36
Meigs-----	1,875 00	400 00	2,275 00	343 15	904 66	1,247 81
Mercer-----	1,995 00	840 00	2,835 00	388 85	1,308 45	1,697 30
Miami-----	2,925 00	2,580 00	5,505 00	614 50	4,865 95	5,480 45
Monroe-----	1,813 00	720 00	2,533 00	323 65	2,273 00	2,596 65
Montgomery----	4,640 00	10,607 66	15,247 66	646 20	10,127 06	10,773 26
Morgan-----	1,335 00	-----	1,335 00	278 15	715 12	993 27
Morrow-----	1,335 00	300 16	1,635 16	141 25	1,260 77	1,402 02
Muskingum----	3,405 00	1,560 00	4,965 00	4,398 47	3,684 20	8,082 67
Noble-----	1,455 00	283 33	1,738 33	121 55	831 05	952 60
Ottawa-----	1,695 00	900 00	2,595 00	137 30	2,198 16	2,335 46
Paulding-----	1,695 00	800 00	2,495 00	111 08	1,992 86	2,103 94
Perry-----	2,425 00	1,380 00	3,805 00	2,921 12	281 70	3,202 82
Pickaway-----	1,935 00	860 00	2,795 00	332 69	1,677 34	2,010 03
Pike-----	1,275 00	-----	1,275 00	-----	388 06	388 06
Portage-----	2,175 00	800 00	2,975 00	470 41	2,330 26	2,800 67
Preble-----	1,755 00	840 00	2,595 00	240 75	686 47	927 22
Putnam-----	2,115 00	900 00	3,015 00	270 40	3,965 22	4,235 62
Richland-----	3,004 92	1,813 00	4,817 92	689 76	5,505 37	6,195 13
Ross-----	2,675 00	900 00	3,575 00	535 90	2,050 48	2,586 38
Sandusky-----	2,425 00	1,425 00	3,850 00	500 00	2,120 00	2,620 00
Scioto-----	3,045 00	1,175 00	4,220 00	877 35	2,202 61	3,079 96
Seneca-----	2,775 00	1,575 00	4,350 00	856 40	3,666 56	4,522 96
Shelby-----	1,815 00	780 00	2,595 00	246 55	1,419 64	1,666 19
Stark-----	4,435 00	4,260 00	8,695 00	1,396 80	10,633 45	12,030 25
Summit-----	4,365 00	5,300 00	9,665 00	945 40	14,498 51	15,443 91
Trumbull-----	3,204 96	1,800 00	5,004 96	835 95	4,741 65	5,577 60
Tuscarawas----	3,405 00	2,250 00	5,655 00	753 35	3,345 18	4,098 53
Union-----	1,635 00	490 00	2,125 00	184 00	1,184 29	1,368 29
Van Wert-----	2,115 00	900 00	3,015 00	-----	1,748 95	1,748 95
Vinton-----	1,105 08	-----	1,105 08	354 20	486 83	841 03
Warren-----	1,815 00	900 00	2,715 00	622 25	1,527 30	2,149 55
Washington----	2,925 00	1,075 25	4,000 25	-----	2,441 15	2,441 15
Wayne-----	2,574 96	1,215 00	3,789 96	320 69	2,735 94	3,056 63
Williams-----	1,875 00	710 00	2,585 00	237 70	1,764 55	2,002 25
Wood-----	2,964 85	1,405 00	4,369 85	267 64	3,739 32	4,006 96
Wyandot-----	1,575 00	900 00	2,475 00	157 40	1,538 91	1,696 31
Total-----	\$222,492 55	\$243,846 01	\$466,338 56	\$62,784 75	\$398,086 20	\$460,870 95

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.

RECORDER.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Recorder.	Clerks.	Totals.	From county.	From other sources.	Totals.
Adams-----	\$1,350 00	\$349 98	\$1,699 98	\$162 80	\$1,529 20	\$1,692 00
Allen-----	2,580 00	3,750 85	6,330 85	1,304 52	5,661 35	6,965 87
Ashland-----	1,250 00	900 00	2,150 00	-----	2,298 73	2,298 73
Ashtabula-----	2,670 00	3,040 85	5,710 85	897 44	6,391 27	7,288 71
Athens-----	2,310 00	720 00	3,030 00	-----	1,943 35	1,943 35
Auglaize-----	1,690 00	900 00	2,590 00	235 80	2,133 80	2,369 60
Belmont-----	3,010 00	2,820 00	5,830 00	321 50	4,858 66	5,180 16
Brown-----	1,350 00	480 00	1,830 00	3 40	1,277 20	1,280 60
Butler-----	2,900 00	3,120 00	6,020 00	561 80	4,516 40	5,078 20
Carroll-----	900 00	360 00	1,260 00	-----	1,184 71	1,184 71
Champaign-----	1,450 00	720 00	2,170 00	457 42	1,785 26	2,242 68
Clark-----	2,820 00	2,381 40	5,201 40	-----	5,451 93	5,451 93
Clermont-----	1,600 00	800 00	2,400 00	-----	2,262 03	2,262 03
Clinton-----	1,300 00	860 00	2,160 00	-----	1,585 74	1,585 74
Columbiana-----	3,010 00	2,066 00	5,076 00	2 75	5,203 41	5,206 16
Coshocton-----	1,650 00	804 50	2,454 50	-----	2,047 51	2,047 51
Crawford-----	1,810 00	900 00	2,710 00	-----	1,894 36	1,894 36
Cuyahoga-----	5,885 00	35,589 66	41,474 66	-----	74,588 79	74,588 79
Darke-----	2,130 00	1,372 00	3,502 00	332 00	3,072 35	3,404 35
Defiance-----	1,350 00	1,841 02	3,191 02	4,572 53	1,854 72	6,427 25
Delaware-----	1,500 00	820 00	2,320 00	-----	1,999 84	1,999 84
Erie-----	1,969 92	721 00	2,690 92	-----	2,863 35	2,863 35
Fairfield-----	2,010 00	2,209 01	4,219 01	-----	2,749 28	2,749 28
Fayette-----	1,200 00	416 00	1,616 00	-----	1,322 84	1,322 84
Franklin-----	3,805 00	13,200 00	17,005 00	5,962 20	19,734 69	25,696 89
Fulton-----	1,300 00	665 25	1,965 25	248 70	1,806 02	2,054 72
Gallia-----	1,400 00	345 00	1,745 00	-----	1,295 70	1,295 70
Geauga-----	840 00	525 00	1,365 00	23 10	1,318 41	1,341 51
Greene-----	1,600 00	1,391 96	2,991 96	12 90	2,358 07	2,370 97
Guernsey-----	2,130 00	908 00	3,038 00	79 00	2,789 96	2,868 96
Hamilton-----	5,000 00	37,087 13	42,087 13	5,181 04	32,832 87	38,013 91
Hancock-----	1,930 00	1,253 00	3,183 00	-----	2,679 36	2,679 36
Hardin-----	1,650 00	1,811 65	3,461 65	-----	1,979 64	1,979 64
Harrison-----	1,100 00	480 00	1,580 00	350 00	1,733 55	2,083 55
Henry-----	1,400 00	608 25	2,008 25	236 30	1,512 43	1,748 73
Highland-----	1,550 00	641 75	2,191 75	-----	1,754 55	1,754 55
Hocking-----	1,300 00	480 00	1,780 00	-----	1,543 45	1,543 45
Holmes-----	1,000 00	336 00	1,336 00	-----	1,082 42	1,082 42
Huron-----	1,809 96	710 00	2,519 96	-----	2,527 78	2,527 78
Jackson-----	1,650 00	200 00	1,850 00	184 20	1,278 97	1,463 17
Jefferson-----	2,800 00	1,799 00	4,599 00	-----	4,252 18	4,252 18
Knox-----	1,650 00	802 50	2,452 50	-----	2,813 43	2,813 43
Lake-----	1,250 00	1,244 50	2,494 50	-----	2,670 65	2,670 65
Lawrence-----	2,010 00	678 00	2,688 00	-----	2,112 30	2,112 30
Licking-----	2,550 00	1,680 00	4,230 00	-----	5,070 15	5,070 15

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.

RECORDER—Concluded.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Recorder.	Clerks.	Totals.	From county.	From other sources.	Totals.
Logan.....	\$1,650 00	\$1,800 00	\$3,450 00	\$312 00	\$3,091 33	\$3,403 33
Lorain.....	3,010 00	2,700 00	5,710 00	-----	5,118 28	5,118 28
Lucas.....	3,660 00	14,762 21	18,422 21	4 00	18,311 51	18,315 51
Madison.....	1,100 00	900 00	2,000 00	175 50	1,553 93	1,729 43
Mahoning.....	3,280 00	5,580 00	8,860 00	-----	10,602 16	10,602 16
Marion.....	1,770 00	1,680 00	3,450 00	-----	3,207 24	3,207 24
Medina.....	1,300 00	859 00	2,159 00	300 00	2,839 74	3,139 74
Meigs.....	1,400 00	420 00	1,820 00	-----	1,450 42	1,450 42
Mercer.....	1,500 00	780 00	2,280 00	-----	2,004 15	2,004 15
Miami.....	2,250 00	1,380 00	3,630 00	-----	3,416 23	3,416 23
Monroe.....	1,350 00	502 70	1,852 70	-----	1,352 55	1,352 55
Montgomery.....	3,515 00	8,966 80	12,481 80	1,420 10	11,199 56	12,619 66
Morgan.....	950 00	150 00	1,100 00	-----	880 89	880 89
Morrow.....	950 00	303 84	1,253 84	-----	1,300 85	1,300 85
Muskingum.....	2,610 00	1,750 00	4,360 00	-----	3,550 20	3,550 20
Noble.....	1,050 00	300 00	1,350 00	4 85	1,044 27	1,049 12
Ottawa.....	1,250 00	900 00	2,150 00	218 40	1,369 68	1,588 08
Paulding.....	1,250 00	847 00	2,097 00	-----	1,938 10	1,938 10
Perry.....	1,850 00	1,085 86	2,935 86	197 11	2,260 77	2,457 88
Pickaway.....	1,450 00	720 00	2,170 00	-----	1,617 73	1,617 73
Pike.....	900 00	75 00	975 00	-----	1,115 03	1,115 03
Portage.....	1,650 00	817 50	2,467 50	196 20	2,304 78	2,500 58
Preble.....	1,310 17	730 00	2,040 17	141 90	1,672 45	1,814 25
Putnam.....	1,600 00	720 00	2,320 00	187 20	2,043 31	2,230 51
Richland.....	2,310 00	1,445 00	3,755 00	-----	3,963 55	3,963 55
Ross.....	2,050 00	1,260 00	3,310 00	402 80	2,775 96	3,178 76
Sandusky.....	1,849 92	1,007 50	2,857 42	454 57	2,333 95	2,788 52
Scioto.....	2,340 00	1,829 85	4,169 85	554 30	4,837 35	5,391 65
Seneca.....	2,130 00	1,200 00	3,330 00	-----	2,579 59	2,579 59
Shelby.....	1,350 00	720 00	2,070 00	-----	1,924 04	1,924 04
Stark.....	3,310 00	4,990 31	8,300 31	-----	10,706 78	10,706 78
Summit.....	3,240 00	7,909 04	11,149 04	-----	18,103 87	18,103 87
Trumbull.....	2,460 00	2,217 87	4,677 87	-----	5,701 57	5,701 57
Tuscarawas.....	2,610 00	1,878 36	4,488 36	-----	3,814 80	3,814 80
Union.....	1,200 00	600 00	1,800 00	252 45	1,562 02	1,814 47
Van Wert.....	1,600 00	875 00	2,475 00	129 10	2,166 20	2,295 30
Vinton.....	780 00	229 56	1,009 56	-----	943 14	943 14
Warren.....	1,350 00	809 04	2,159 04	131 80	1,722 47	1,854 27
Washington.....	2,250 00	1,012 75	3,262 75	-----	3,146 22	3,146 22
Wayne.....	1,970 00	1,735 00	3,705 00	547 50	3,768 64	4,316 14
Williams.....	1,400 00	850 00	2,250 00	276 50	1,626 40	1,902 90
Wood.....	2,280 00	1,182 00	3,462 00	511 61	3,239 67	3,751 28
Wyandot.....	1,149 96	480 00	1,629 96	-----	1,263 90	1,263 90
Total.....	\$169,654 93	\$215,750 45	\$385,405 38	\$27,547 29	\$397,047 94	\$424,595 23

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.

PROSECUTING ATTORNEY AND COUNTY COMMISSIONERS.

	Total Salaries and Fees.	
	Prosecuting Attorney.	Board of Three Commissioners.
Adams.....	\$1,350 00	\$2,700 00
Allen.....	2,989 92	5,602 08
Ashland.....	1,250 00	3,753 39
Ashtabula.....	3,110 00	5,149 20
Athens.....	,628 00	3,198 24
Auglaize.....	1,710 00	4,469 27
Belmont.....	3,610 00	5,175 00
Brown.....	1,350 00	3,042 00
Butler.....	3,450 00	6,023 52
Carroll.....	900 00	2,959 92
Champaign.....	1,450 00	4,774 93
Clark.....	3,330 00	6,237 00
Clermont.....	1,600 00	3,260 16
Clinton.....	1,300 00	3,565 08
Columbiana.....	3,609 96	5,463 00
Coshocton.....	1,650 00	3,612 00
Crawford.....	1,890 00	5,175 00
Cuyahoga.....	5,500 00	12,000 00
Darke.....	2,370 00	5,979 72
Defiance.....	1,350 00	3,427 44
Delaware.....	1,500 00	4,216 98
Erie.....	2,130 00	4,345 08
Fairfield.....	2,190 00	4,755 30
Fayette.....	1,200 00	3,817 44
Franklin.....	3,373 28	12,000 00
Fulton.....	1,300 00	3,608 19
Gallia.....	1,400 00	2,672 74
Geauga.....	560 00	2,919 60
Greene.....	1,600 00	4,525 14
Guernsey.....	2,370 00	3,332 70
Hamilton.....	5,500 00	12,000 00
Hancock.....	2,070 00	5,381 86
Hardin.....	1,650 00	4,399 46
Harrison.....	1,100 00	3,414 00
Henry.....	1,400 00	3,737 40
Highland.....	1,550 00	3,363 48
Hocking.....	1,300 00	2,752 92
Holmes.....	1,000 00	3,011 76
Huron.....	1,890 00	4,168 80
Jackson.....	1,650 00	2,877 30
Jefferson.....	3,300 00	4,802 40
Knox.....	1,650 00	3,954 12
Lake.....	1,250 00	3,626 44
Lawrence.....	2,190 00	3,208 32
Licking.....	1,966 64	5,342 22

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.

PROSECUTING ATTORNEY AND COUNTY COMMISSIONERS—Concluded.

	Total Salaries and Fees.	
	Prosecuting Attorney.	Board of Three Commissioners.
Logan.....	\$1,650 00	\$4,729 32
Lorain.....	3,609 96	5,651 64
Lucas.....	4,770 00	11,153 51
Madison.....	1,100 00	3,851 28
Mahoning.....	4,010 00	7,162 20
Marion.....	1,830 00	4,928 76
Medina.....	1,300 00	3,854 16
Meigs.....	1,400 00	2,794 32
Mercer.....	1,500 00	3,952 33
Miami.....	2,550 00	5,741 16
Monroe.....	1,350 00	2,970 36
Montgomery.....	4,480 00	11,044 80
Morgan.....	950 00	2,877 12
Morrow.....	950 00	3,260 25
Muskingum.....	3,030 00	4,874 76
Noble.....	1,050 00	2,711 70
Ottawa.....	1,250 00	3,317 93
Paulding.....	1,250 00	3,135 86
Perry.....	1,950 00	3,679 40
Pickaway.....	1,450 00	4,084 80
Pike.....	900 00	2,700 00
Portage.....	1,100 00	4,067 28
Preble.....	1,300 00	4,901 85
Putnam.....	1,600 00	4,223 52
Richland.....	1,753 28	5,612 40
Ross.....	2,250 00	4,088 16
Sandusky.....	1,950 00	4,378 49
Scioto.....	2,670 00	3,674 19
Seneca.....	2,370 00	5,160 90
Shelby.....	1,350 00	4,138 03
Stark.....	4,070 00	7,851 36
Summit.....	3,897 21	7,167 56
Trumbull.....	2,835 00	4,946 40
Tuscarawas.....	3,030 00	4,415 40
Union.....	1,200 00	3,836 65
Van Wert.....	1,600 00	3,814 68
Vinton.....	780 00	2,700 00
Warren.....	1,350 00	3,810 96
Washington.....	2,550 00	4,149 00
Wayne.....	2,130 00	4,836 10
Williams.....	1,400 00	3,594 36
Wood.....	2,590 00	5,571 00
Wyandot.....	766 64	4,110 36
Total.....	\$180,359 89	\$407,324 86

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Continued.
SHERIFF.

Counties.	Compensation and Expenses During the Year.					Fees earned During the Year.
	Salary and allowance under Sec. 2848, General Code.	Deputies and clerks.	Mainte- nance horses and vehicles.	Other expenses.	Totals.	From county and other sources.
Adams-----	\$1,741 66	\$415 63	\$11 75	\$1,123 66	\$3,292 70	\$2,731 24
Allen-----	3,159 96	3,500 13		2,929 57	9,589 66	5,484 13
Ashland-----	1,600 00	650 95	465 00	165 72	2,881 67	1,802 74
Ashtabula-----	3,265 00	2,940 00	835 35	1,213 60	8,253 95	5,919 34
Athens-----	2,845 00	1,000 00	225 00	592 46	4,662 46	4,215 51
Auglaize-----	1,867 10	1,050 00		970 42	3,887 52	3,259 81
Belmont-----	3,690 00	3,402 00	1,355 91	2,392 79	10,840 70	10,245 66
Brown-----	1,697 79	673 30	208 88	427 40	3,007 37	1,819 02
Butler-----	3,403 82	2,900 00	116 75	868 73	7,289 30	5,398 59
Carroll-----	975 00	284 00	163 22	180 83	1,603 05	939 65
Champaign--	1,623 13	674 97	807 00	214 04	3,319 14	1,782 01
Clark-----	3,450 00	2,330 00	1,048 58		6,828 58	3,282 90
Clermont-----	1,743 84	800 00		853 89	3,397 73	1,814 05
Clinton-----	1,715 00	1,020 00	327 84	367 37	3,430 21	2,140 87
Columbiana--	3,690 00	2,250 00	1,583 43	1,184 95	8,708 38	8,019 11
Coshocton-----	1,800 00	900 00	240 75	487 20	3,427 95	2,180 13
Crawford-----	2,022 49	900 00	49 32	829 50	3,801 31	3,181 01
Cuyahoga-----	6,300 00	27,216 00	1,561 12	5,532 97	40,610 09	42,398 22
Darke-----	2,640 00	1,428 50	1,094 60		5,163 10	3,552 73
Defiance-----	1,470 00	395 00	465 55	185 19	2,515 74	1,585 70
Delaware-----	1,635 00	600 00		77 76	2,312 76	1,985 50
Erie-----	2,387 81	2,206 67	589 32	1,132 05	6,315 85	3,891 45
Fairfield-----	2,374 33	1,148 75	994 35	445 87	4,963 30	3,781 31
Fayette-----	1,305 00	900 00			2,205 00	1,878 25
Franklin-----	4,554 96	14,960 00	4,596 43	164 03	24,275 42	23,471 59
Fulton-----	1,414 92	607 00	442 00	1,278 56	3,742 48	1,232 77
Gallia-----	1,524 96	720 00	336 00		2,580 96	994 80
Geauga-----	609 96	161 00	425 82		1,196 78	1,040 55
Greene-----	2,021 68	1,225 00	856 00	750 00	4,852 68	2,671 75
Guernsey-----	2,505 00	1,055 36	514 44	1,805 50	5,880 30	3,021 76
Hamilton-----	5,750 00	29,732 00	3,000 00	985 02	39,467 02	28,786 80
Hancock-----	2,115 00	840 00		829 00	3,784 00	3,137 05
Hardin-----	1,823 44	1,200 00	1,469 55		4,492 99	2,057 16
Harrison-----	1,218 26	225 64	6 50	169 81	1,620 21	973 19
Henry-----	1,814 98	650 00	740 80	128 37	3,334 15	1,289 98
Highland-----	1,713 25	763 00		136 59	2,612 84	1,808 69
Hocking-----	1,714 71	840 00	330 21	715 11	3,600 03	2,307 74
Holmes-----	1,085 00	600 00	381 50	402 90	2,469 40	900 92
Huron-----	2,105 01	1,200 00	480 00	395 72	4,180 73	2,056 57
Jackson-----	1,800 00	780 00	341 10	500 14	3,421 24	2,109 02
Jefferson-----	3,425 00	2,580 00		1,876 35	7,881 35	6,102 30
Knox-----	2,082 65	900 00	911 75		3,894 40	2,476 79
Lake-----	1,383 95	432 75	403 13	216 84	2,436 67	1,384 63
Lawrence-----	2,505 00	943 50		1,153 67	4,602 17	5,830 95
Licking-----	3,125 00	2,300 00	1,631 38	6 00	7,062 38	5,562 82

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—
Concluded.
SHERIFF—Concluded.

Counties.	Compensation and Expenses During the Year.					Fees Earned During the Year.
	Salary and allowance under Sec. 2848, General Code.	Deputies and clerks.	Maintenance horses and vehicles.	Other expenses.	Totals.	From county and other sources.
Logan.....	\$2,100 00	\$920 38		\$1,197 59	\$4,217 97	\$2,139 07
Lorain.....	3,624 91	2,390 00	\$56 50	1,547 90	7,619 31	6,637 25
Lucas.....	4,410 00	13,353 50	3,013 62	1,698 15	22,475 27	16,600 00
Madison.....	1,194 00	720 00	826 29	728 25	3,468 54	1,763 43
Mahoning.....	4,030 44	5,420 00	1,011 38	1,979 79	12,441 61	11,625 04
Marion.....	1,935 00	1,200 00			3,135 00	2,221 89
Medina.....	1,714 92	454 00		443 67	2,612 59	1,178 29
Meigs.....	1,825 00	1,060 00		811 61	3,696 61	2,015 77
Mercer.....	1,935 00	900 00	75 00	75 00	2,985 00	2,220 61
Miami.....	2,775 00	2,980 00		1,627 89	7,382 89	5,231 22
Monroe.....	1,635 03	720 00	427 00	312 11	3,094 14	2,008 53
Montgomery.....	4,265 00	8,600 00	2,801 73	1,614 47	17,281 20	9,864 64
Morgan.....	1,118 61	168 00		472 55	1,759 16	1,070 14
Morrow.....	1,030 00	200 00		632 13	1,862 13	1,121 10
Muskingum.....	3,195 00	1,446 00	812 57	488 83	5,942 40	4,762 01
Noble.....	1,177 29	150 00		442 85	1,770 14	992 52
Ottawa.....	1,355 96	415 60		627 84	2,399 40	1,256 33
Paulding.....	1,617 40	760 00		1,621 62	3,999 02	2,185 72
Perry.....	2,325 00	900 00	946 67	747 33	4,919 00	2,674 23
Pickaway.....	1,636 88	971 64			2,608 52	2,082 68
Pike.....	1,022 28			612 34	1,634 62	676 96
Portage.....	1,820 59	900 00		315 02	3,035 61	3,153 65
Preble.....	1,514 00	600 00		470 28	2,584 28	1,634 55
Putnam.....	1,794 43	795 00		569 43	3,158 86	4,006 99
Richland.....	2,623 29	1,772 06		828 03	5,223 38	4,367 08
Ross.....	2,250 00	1,500 00	1,690 00		5,440 00	4,934 58
Sandusky.....	2,254 96	927 50	476 39	374 91	4,033 76	3,080 98
Scioto.....	2,880 00	1,040 00	520 60		4,440 60	4,726 50
Seneca.....	2,501 49	1,200 00	1,002 00	351 80	5,055 29	3,469 00
Shelby.....	1,470 00	600 00	246 25	278 44	2,594 69	1,824 97
Stark.....	3,740 00	4,680 00	1,118 00	2,106 20	11,644 20	9,659 64
Summit.....	3,990 00	5,060 00	1,593 59		10,643 59	9,477 33
Trumbull.....	2,719 92	1,323 00	415 11		4,458 03	3,671 60
Tuscarawas.....	2,956 65	1,800 00	684 35	366 11	5,807 11	4,164 29
Union.....	1,362 58	600 00	346 35	62 65	2,371 58	1,249 01
Van Wert.....	1,798 94	900 00	802 23		3,501 17	2,803 79
Vinton.....	949 74	238 75	389 69	351 60	1,929 78	402 66
Warren.....	1,470 00	1,180 00		1,111 17	3,761 17	1,918 91
Washington.....	2,583 49	1,018 95		1,116 88	4,719 32	3,003 67
Wayne.....	2,460 00	1,130 00		675 87	4,265 87	2,893 23
Williams.....	1,546 30	885 80	1,152 52		3,554 62	1,514 46
Wood.....	2,510 04	2,040 00			4,550 04	4,213 59
Wyandot.....	1,250 00	720 00	200 00	330 32	2,500 32	1,490 43
Total.....	\$199,063 80	\$196,941 33	\$49,588 17	\$60,680 21	\$506,273 51	\$380,495 08

FINANCIAL REPORT OF THE AUDITOR OF STATE

FOR THE FISCAL PERIOD FROM NOVEMBER 16, 1914, TO JUNE 30, 1915.

To His Excellency, FRANK B. WILLIS, Governor of Ohio:

DEAR SIR:

Ohio Laws, Volume 103, Page 661, provides as follows:

"Section 1. For all state officers, departments, commissions, boards and institutions of the state, the fiscal year shall be and is hereby fixed to begin on the first day of July in each year and to end on the last day of June of the succeeding year, and all annual reports from such departments, commissions, boards and institutions of the state shall be made as of those dates.

* * * * *

"Section 4. Such state officers, departments, commissions, boards and institutions of the state as are required by law to submit annual reports to the governor of state, or to other persons, bodies, boards or commissions, shall prepare and submit to the governor or such other persons, bodies, boards or commissions, on the first day of July, 1915, or soon thereafter as is practicable, partial reports for the period covered between the date of the closing of the fiscal year formerly in force for such state officers, departments, boards and other institutions and June 30, 1915. The governor, or other persons, bodies, boards or commissions to whom such partial report shall be made shall use their proper discretions as to the publication of such partial reports."

In transmitting this partial report we have not had the same printed at this time, but feel that it should be printed and included in our report for the next full fiscal year.

The statistical and analytical information heretofore made a part of our report, is omitted from this report, but will appear fully in our next annual report.

Respectfully, submitted,

A. V. DONAHEY,

Auditor of State.

STATEMENT OF FINANCES FOR PERIOD BEGINNING NOVEMBER 16, 1914, AND ENDED JUNE 30, 1915.

Cash in treasury, subject to draft, as shown by the books of the auditor of state, to the credit of the several funds on November 16, 1914.....	\$ 7,734,985 83
Cancelled warrant issued in 1914.....	35
Receipts into the several funds during the period ended June 30, 1915.....	11,541,588 84
Total, including balances.....	\$19,276,575 02
Disbursements for the period ended June 30, 1915.....	11,886,009 06
Balance subject to draft as shown by the books of the auditor of state, June 30, 1915.....	\$ 7,390,565 96
Add to above balance—Warrants on treasurer of state outstanding June 30, 1915.....	275,202 01
Total cash in treasury as shown by the books of the treasurer of state June 30, 1915.....	\$ 7,665,767 97

CONDENSED STATEMENT OF ACCOUNTS WITH THE SEVERAL STATE FUNDS FOR THE PERIOD BEGINNING NOVEMBER 16, 1914, AND ENDED JUNE 30, 1915.

Funds.	Balances November 16, 1914.	Receipts.	Total.	Disburse- ments.	Balances June 30, 1915
General Revenue	\$4,635,094 36	*\$9,968,403 17	\$14,603,497 53	\$10,854,912 01	\$3,748,585 52
Sinking.....	111,510 12	258,610 93	370,121 05	285,700 22	84,420 83
Common School.....	18,433 98	1,328,111 24	1,346,545 22	1,345,840 35	704 87
University.....		349,262 95	349,262 95		349,262 95
Highway.....	2,386,477 89	1,458,796 42	3,845,274 31	939,089 07	2,906,185 24
Liquor License.....	583,469 48	92,197 87	675,667 35	402,512 59	273,154 76
Special School Fund.....		28,251 79	28,251 79		28,251 79
	\$7,734,985 83	\$13,483,634 37	\$21,218,620 20	\$13,828,054 24	\$7,390,565 96
Deduct transfers		1,942,045 18	1,942,045 18	1,942,045 18	
	\$7,734,985 83	*\$11,541,589 19	\$19,276,575 02	\$11,886,009 06	\$7,390,565 96

*Thirty-five cents (\$0.35) of this amount is cancelled, 1914 warrant.

CONDENSED STATEMENT OF ACCOUNTS WITH CURRENT APPROPRIATIONS MADE FOR THE PERIOD BEGINNING NOVEMBER 16, 1914, AND ENDED JUNE 30, 1915, COMPARED WITH CASH IN TREASURY JUNE 30, 1915.

Funds.	Cash balances in treasury June 30, 1915, subject to draft.	Balances of unpaid appropriations June 30, 1915.	Excess of cash in treasury over appropriations.	Excess of appropriations over cash in treasury.
General Revenue.....	\$3,748,585 52	\$3,340,706 10	\$407,879 42	
Sinking.....	84,420 83	476,403 93		\$391,983 10
Common School.....	704 87	3,876,766 74		3,876,061 87
University.....	349,262 95		349,262 95	
Highway.....	2,906,185 24	3,848,412 94		942,227 70
Liquor License.....	273,154 76	328,811 85		55,657 09
Special School Fund.....	28,251 79		28,251 79	
Totals.....	\$7,390,565 96	\$11,871,101 56	\$785,394 16	\$5,265,929 76

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915.

Arranged by departments which are made the collecting agencies. These departments are further arranged, as far as practicable, alphabetically, by the subject of their respective activities, so that if it is desired to find the receipts collected under a department, think of the subject with which it deals, and look for that subject in the alphabetical arrangement.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Adjutant General -----	Waste paper -----	\$ 69 91	
	Old carpets and furniture -----	7 00	
	State arsenal—junk -----	30 30	
	Camp Perry—3 horses sold -----	134 66	
	Refund—Ohio cavalry -----	130 62	
	Refund—camp pay -----	3 64	
	Refund—Dayton flood -----	23 75	
			\$399 88
Administration, Ohio Board of -----	Central warehouse—sales of groceries and supplies to state institutions -----	\$132,444 01	
	Miscellaneous collections by attorney general -----	45 60	
	Service fee -----	7 00	
			132,496 61
Feeble-Minded, Institution for -----	Calves sold -----	\$226 00	
	Hides sold -----	808 36	
	Labor—making clothing -----	32 75	
	Empty barrels sold -----	46 00	
	Clothing for inmates paid by counties -----	3,488 64	
	Junk—rags, bones and metal -----	91 52	
	Goods lost in transit -----	10 50	
	Rebate on freight -----	1 89	
			4,705 66
Athens State Hospital -----	Calves sold -----	\$150 00	
	Hides sold -----	998 54	
	Empty barrels sold -----	50	
	House rent -----	60 99	
	Clothing for inmates paid by counties -----	3,706 90	
	Refund—voucher 692 -----	1 00	
			4,917 93
Cleveland State Hospital -----	Clothing for inmates paid by counties -----	\$12,146 63	
	Junk—rags, bones and metal -----	282 13	
	Washing machine sold -----	10 00	
	Horse sold -----	40 00	
	Refunds—telephone -----	21 35	
	Refunds—freight -----	5 54	
			12,505 65
Columbus State Hospital -----	Clothing for inmates paid by counties -----	\$9,329 55	
	Clothing for inmates paid by individuals -----	35 40	
	Material—nurses' uniforms -----	140 39	
	Empty barrels and junk sold -----	104 30	
	Forge engine sold -----	970 00	
	Meals—J. E. Harper -----	3 40	
	Refunds—gas and telephone -----	42 63	
			10,625 67

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Administration, Ohio Board of— Continued.			
Dayton State Hospital.....	Clothing for inmates paid by counties.....	\$6,491 50	
	Calves sold.....	7 55	
	Hides sold.....	278 23	
	Junk sold.....	39 05	
	Meals.....	14 00	
	Miscellaneous refunds.....	22 40	
			\$6,852 73
Ohio Hospital for Epileptics....	Clothing for inmates paid by counties.....	\$11,695 10	
	Burial of inmates paid by coun- ties.....	367 00	
	Calves sold.....	140 00	
	Hides sold.....	2,255 19	
	Meals—Mrs. Harper.....	4 00	
	Old carriage sold.....	10 00	
	Stone sold.....	20 78	
	Junk and waste sold.....	70 06	
	Refund—freight.....	10 83	
			14,572 96
Longview Hospital.....	All receipts from Longview hos- pital are paid into the county treasury.		
Massillon State Hospital.....	Clothing for inmates paid by counties.....	\$16,431 04	
	Clothing for inmates paid by individuals.....	2 25	
	Junk sold.....	181 20	
	Wind pump sold.....	10 00	
			16,624 49
Toledo State Hospital.....	Clothing for inmates paid by counties.....	\$7,797 29	
	Hides sold.....	36 23	
	Wood sold.....	41 50	
	Junk sold.....	521 73	
	Refunds—pay roll.....	20 00	
			8,416 75
Madison Home.....	Meals.....	\$4 75	
	Calves sold.....	6 00	
			10 75
Ohio Penitentiary.....	Admissions from visitors to penitentiary.....	\$1,560 30	
	Subscriptions to penitentiary newspaper.....	20 50	
	Telephone pay station.....	1 09	
	Support of U. S. prisoners.....	311 40	
	Junk and waste sold.....	1,150 06	
	Refund—freight.....	79 23	
	Warrant for cancellation.....	4 03	
	Sale of manufactured products to state and other taxing dis- trict.....	159,121 03	

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Administration, Ohio Board of Continued. Ohio Penitentiary—Concluded	Brick Plant.		
	Sales.....	\$4,817 89	
	Claim against B. & O.....	18 55	
	Claims collected by auditor of state.....	621 10	\$167,705 18
Ohio Reformatory, Mansfield.....	Admissions from visitors to re- formatory.....	\$95 00	
	Court fees—institution court..	12 35	
	Buttermilk sold.....	5 91	
	Meals.....	43 00	
	Calves sold.....	136 00	
	Hides sold.....	370 45	
	Junk sold.....	153 90	
	Refunds—freight and express...	3 37	
	Sale of manufactures products to state and other taxing dis- trict's.....	172,929 32	
	Manufacturing fund—collections by attorney-general.....	220 68	
	Miscellaneous collections by auditor of state.....	82 50	174,052 48
Ohio Sanatorium.....	Support of inmates paid by coun- ties.....	\$6,235 00	
	Support of inmates paid by indi- viduals.....	17,457 46	
	Live stock sold.....	67 00	
	Hides and tallow sold.....	13 03	
	Farm products sold.....	40	
	Containers and junk sold.....	55 16	23,828 05
State School for Blind.....	Clothing for inmates paid by individuals.....	\$71 38	
	Clothing for inmates paid by counties.....	500 00	
	Baskets sold.....	5 00	
	Garbage sold.....	20 00	
	Sales of manufactured products..	434 07	
	Fines.....	2 20	1,032 65
Boys' Industrial School.....	Clothing for inmates paid by counties.....	\$13,124 41	
	Mules sold.....	120 00	
	Hides sold.....	196 79	
	Meals.....	222 71	
	Journal subscription.....	2 50	
	Traction collections.....	22 40	
	Junk sold.....	71 77	
	Refunds—freight and express...	19 00	13,779 58

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Administration, Ohio Board of— Concluded.			
State School for Deaf.-----	Clothing for inmates paid by counties-----	\$1,692 92	
	Clothing for inmates paid by individuals-----	56 02	
	Miscellaneous collections by auditor of state-----	10 42	
	Sales-----	3 23	
	Junk sold-----	98 66	
	Refund—express-----	07	
			\$1,861 32
Girls' Industrial Home-----	Clothing for inmates paid by counties-----	\$9,148 73	
	Clothing—collections by attor- ney-general-----	5 69	
	Court fee-----	8 20	
	Crushed stone sold-----	1 20	
	Fodder sold-----	16 00	
	Scrap iron sold-----	1 91	
	Refund—freight-----	70	
			9,182 43
Ohio Soldiers' and Sailors' Home	Bones and grease contract-----	\$265 00	
	Swill contract-----	233 50	
	Ice cutting tools sold-----	35 00	
	Junk sold-----	136 58	
	Refund—clothing-----	10 00	
	Refund—empty reel-----	5 00	
			685 08
Total receipts, board of adminis- tration, \$603,855.97			
Agricultural Commission— Division of Agriculture-----	Hog cholera serum and pigs sold	\$38,116 66	
	Fertilizer licenses issued-----	19,050 00	
	Feed stuff licenses issued-----	5,100 00	
	Agricultural lime licenses issued	2,190 00	
	Insecticide licenses issued-----	720 00	
	Nursery and orchard agents' licenses issued-----	243 00	
	Nursery and orchard inspector fees paid-----	380 00	
	Nursery dealers' licenses issued	95 00	
	State fair receipts—concessions	4,231 00	
	Stallion inspection-----	2 00	
	Compulsory spraying-----	32 11	
	Fees, special analyses and tests.	254 15	
	Rents—fair ground buildings---	206 00	
	Mid-winter fair receipts-----	3,419 00	
	Mid-winter fair refund-----	7 00	
	Fines—violations hoof and mouth quarantine-----	110 00	
	Refunds-----	65 90	
	Farmers' Institute fees from county treasuries-----	15,400 00	
	Miscellaneous sales-----	354 82	
			89,976 64

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Agricultural Commission— Concluded. Ohio Agricultural Experiment Station, Wooster-----	Miscellaneous sales-----	\$1,286 46	\$35,601 26
	Agronomy—sale of seeds-----	1,912 49	
	Animal husbandry—sale of stock-----	8,191 36	
	Dairy husbandry—sale of calves, milk and cream-----	3,157 28	
	Horticulture—fruit sales-----	2,890 29	
	Botany—testing seeds-----	298 50	
	Co-operation—milk testing out- fits-----	698 31	
	Forestry—sale of seedling trees-----	519 58	
	Chemistry and entomology— miscellaneous sales-----	82 80	
	Nutrition—experiments with stock-----	552 56	
	Soils—receipts from sub-stations or test farms-----	1,011 63	
	U. S. Government-----	15,000 00	
Dairy and Food Department----	Fines, analyses-----	\$2,404 45	2,404 45
Fish and Game Department----	Fines—violations of fish and game laws-----	\$6,335 91	75,362 51
	Hunters' licenses-----	59,256 50	
	License fees paid by fishing boats on Lake Erie-----	9,733 00	
	Bird licenses-----	25 00	
	Confiscation skunk pelts-----	2 00	
	Refund—Canada-----	10 00	
	Refund—Adams express-----	10	
Veterinary Examiners-----	Examination fees-----	\$625 00	625 00
Assembly, General-----	Sale of General Code: E. B. Stivers-----	\$25 00	50 00
	Henry Ziegler-----	25 00	
Attorney-General-----	Penalty for failure to qualify as foreign corporation in Ohio-----	\$750 00	11,310 06
	Forfeiture contractor's bond, Lima State Hospital-----	5,000 00	
	Forfeiture contractor's bond, highway department-----	2,250 00	
	Western Indemnity Company— account Euclid Avenue Trust Company-----	3,000 00	
	Refund—court costs-----	310 06	

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Attorney General—Concluded. Delinquent collections made by Attorney-General and distrib- uted to other departments-----	Corporation fees----- Excise taxes----- Ohio State University----- Insurance department fees----- Wheeling & Lake Erie Ry. Co.— Massillon Hospital switch con- tract----- State Medical Board----- Fire Marshal Fund----- Girls' Industrial School—cloth- ing accounts----- Board of Administration—manu- facturing fund----- Board of Administration—gen- eral revenue fund----- Interest on State funds illegally deposited, 1909-----	\$132,489 72 16,865 08 30 00 649 96 143 50 21 90 98 09 5 69 220 68 45 60 17,500 00	
Auditor of State-----	Steamship Agents' fees----- Land Department fees----- Received from oil production school lands----- Certificate of Seal----- Sale Ohio University lands----- Miscellaneous refunds-----	\$200 00 54 60 27,901 79 1 50 1,941 70 503 94	
Delinquent collections made by Auditor of State and distrib- uted to other departments-----	Industrial Commission: Boiler Inspection Department Board of Administration: Mansfield Reformatory----- School for Deaf----- Brick plant-----	\$45 00 82 50 10 42 621 10	\$30,603 53
Bureau of Accounting-----	Public audit expense collected from counties and cities on account of examinations made Findings—Guernsey County---- Refund-----	\$80,832 47 18 10 19 01	80,869 58
Banks and Banking, Department of Securities Bureau-----	Fees paid by Ohio banks----- Fees under law to regulate sale of stocks, bonds and securities	\$65,019 61 22,663 00	87,682 61
Blind, Ohio Commission for-----	Sale of brooms----- Sale of articles made by blind in their homes----- Miscellaneous sales-----	\$6,181 63 10,577 59 160 10	16,919 32

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Building and Loan Associations, Bureau of-----	Fees on reports, paid by building and loan companies-----	\$10,240 00	\$31,097 64
	Percentage of assets paid by building and loan companies--	20,855 64	
	Balance on 1912 report-----	2 00	
Charties, State Board of-----	Support of patients in state institutions, paid by relatives and friends-----	\$316,527 44	317,106 24
	Child placing fund from county treasuries-----	572 80	
	Reprint of report-----	6 00	
Dental Board, Ohio State-----	Applicants' examination fees----	\$1,975 00	4,213 66
	Duplicate license-----	10 00	
	Endorsements-----	10 00	
	Fees—balance from bank-----	2,218 66	
Embalming Examiners, State Board of-----	Applicants' examination fees----	\$330 00	2,376 00
	Members' renewal fees-----	1,981 00	
	Reciprocal fees-----	20 00	
	Duplicate license fee-----	7 50	
	Interest on deposits-----	37 50	
Fire Marshal, State-----	Wrecking buildings-----	\$62 84	87 84
	Sale of desk-----	25 00	
Geological Survey, Ohio-----	Sale of bulletins-----	\$100 22	154 97
	Sale of new map-----	23 75	
	Sale of coal maps-----	50	
	Sale of other publications-----	30 50	
Governor-----	Notarial Commissions-----	\$3,317 00	67,960 05
	Requisitions and extraditions--	1,130 00	
	United States Government aid to state homes for half year ending March 31, 1915-----	63,475 00	
	Certified copy of Justice of the Peace Commission-----	2 00	
	Certificate of railway policeman	1 00	
	Commissioners of deeds fees----	9 00	
	Certified copies of charter-----	8 00	
	Copy of indictment-----	1 00	
	Refund—error salary-----	17 05	
Health, State Board of-----	Plumbing inspections paid by individuals-----	\$780 00	797 15
	Witness fees-----	11 00	
	Refund—salary-----	6 15	

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Highway Department, State-----	Refund—unexpended balance --- Refund—duplicate payments.--- Refund—error estimates----- Refund—salary-----	\$957 66 232 47 15 00 2 00	\$1,207 13
Industrial Commission-----	Boiler inspection fees paid by persons operating boilers. Delinquent boiler inspection fees collected by Auditor of State. Film Censors—fees paid by own- ers of moving picture films. Duplicate film leaders----- Examination fees—steam engi- neers----- Annual certificates of boiler in- spection department----- Fees—private employment agen- cies----- Fines—mining laws----- Interest—boiler inspection fees. Miscellaneous sales----- Refunds-----	\$20,442 25 45 00 18,451 00 81 20 19,816 00 4,300 00 2,875 00 67 00 64 71 27 25 110 35	66,279 76
Instruction, Public, Superintendent of-----	Provisional teachers' certificates Renewal certificates----- Fees—State Board of Examiners and life certificates-----	\$1,211 00 712 00 4,360 10	6,283 10
Insurance Department-----	Miscellaneous fees from insur- ance companies—Sec. 657----- Fees from insurance companies on net premiums----- Assessments from fire insurance companies for maintenance State Fire Marshal's depart- ment----- Fees—Fire Marshal collected by Attorney-General----- Fees—miscellaneous----- Fees collected by Attorney-Gen- eral-----	\$132,011 14 907,922 20 72,566 28 98 09 574 41 649 96	1,113,822 08
Judiciary-----	Refund Excess Expenses: Judge T. B. Fulton----- Judge F. L. Hay----- Judge W. S. Hanna----- Judge W. H. Middleton-----	\$ 7 79 90 50 93 30 1 75	193 34
Supreme Court Clerk-----	Fees—trial docket----- Fees—motion docket----- Certificates-----	\$455 00 460 00 127 00	1,042 00

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Judiciary—Concluded Supreme Court Reporter-----	Copies of opinions----- Galley proofs-----	\$187 35 286 50	\$473 85
Law Library-----	Session laws-----	\$18 30	18 30
Lima State Hospital-----	House rent----- Wood sold----- Fodder sold----- Corn sold-----	\$10 00 35 00 82 00 3 00	130 00
Liquor License Commission, State--	Applications for license----- Applications for renewal----- Applications for transfer----- Transfer fees----- Transcript fees—appeals----- Registration fees----- Witness fees and mileage----- Lost package—Am. Ex. Co----- Miscellaneous-----	\$4,470 00 2,085 00 1,970 00 18,150 00 450 07 65,000 00 60 80 11 00 1 00	92,197 87
Medical Board, State-----	Applicants' examination fees.... Examination fees collected by Attorney-General----- Examination fees—midwives----- Reciprocity fees----- Indorsement fees----- Examination fees—osteopaths-- Translation fees----- Fines----- Duplicate certificates----- Entrance fees-----	\$3,975 00 21 90 240 00 1,450 00 98 00 500 00 245 00 140 00 5 00 254 00	6,928 90
Miscellaneous-----	Panama Exposition----- D. A. Donovan----- Fort Meigs Memorial Com----- Wheeling & Lake Erie Ry. Co., collection by Attorney-Gen- eral, account Massillon Hos- pital switch contract----- Payments made to Auditor of State, account Massillon Hos- pital switch contract-----	\$17 85 14 35 18 89 143 50 980 53	1,175 12
Normal School, Kent State-----	Board of students----- Bus fares----- Room rents----- Sale of school supplies----- Miscellaneous-----	\$1,749 60 143 85 777 25 28 39 2 85	2,701 94

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Oil Inspector, State-----	Petroleum inspection fees-----	\$35,939 31	\$35,939 31
Pharmacy, State Board of-----	Pharmacists renewals-----	\$1,426 00	
	Assistant pharmacists' renewals-----	70 00	5,126 50
	Reciprocity certificates-----	210 00	
	Lapsed certificate fees-----	60 00	
	Pharmacist examination fees-----	2,700 00	
	Assistant pharmacist examination fees-----	570 00	
	Certifying grades-----	85 50	
	Duplicate certificates-----	5 00	
Printing, Supervisor of Public-----	Bindery—waste paper-----	\$966 64	1,048 39
	Leather and gold scrap-----	31 75	
	Shafting and pulleys-----	40 00	
	Refund-----	10 00	
Public Works, Superintendent of-----	Canal land and public park rentals-----	\$47,572 91	111,222 31
	Pipe permits for water supplied from reservoirs and canals-----	36,757 95	
	Canal water power rentals-----	21,024 59	
	Licenses—Motor, row and sail boats, reservoirs and canals-----	2,970 00	
	Canal tolls-----	18 51	
	Sale of canal land-----	832 00	
	Transfer fees—land leases-----	55 00	
	Ice sold from reservoirs-----	995 51	
	Stone sold-----	6 00	
	Boat house sold-----	35 00	
	Lock house sold-----	25 00	
	Trees sold-----	29 00	
	Mules, wagons and harness sold-----	465 00	
	Gravel sold-----	70 56	
	Storing logs-----	7 50	
	Boat house—permits to build-----	18 00	
	Cement sold-----	164 23	
	Coal sold-----	16 50	
	Oil sold-----	7 55	
	Bank props sold-----	1 50	
	Junk sales-----	60 00	
	Refunds-----	90 00	
Reformatory for Women-----	Rent State farm, year ended March 31, 1915-----	\$500 00	500 00
Secretary of State-----	Initial fees-----	\$568,985 68	569,711 25
	Sale General Code-----	315 00	
	Sale of Appendix to General Code-----	3 30	
	Fees itinerant venders-----	54 55	
	Interest on deposits-----	352 72	

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Secretary of State—Concluded. Automobile Department-----	Sale of motor vehicle licenses---	\$873,417 73	\$873,417 73
Bureau Vital Statistics-----	Birth and death certificates---	\$144 50	144 50
Soldiers' and Sailors' Orphans' Home	Calves sold-----	\$104 00	
	Hides sold-----	57 61	
	Tallow, grease and oil sold-----	140 64	
	Junk sold-----	77 25	
	Refund—freight-----	78	380 28
Treasurer of State-----	Delinquent corporation fees---	\$13,553 28	
	Delinquent corporation fees collected by Attorney-General---	132,489 72	
	Fees foreign corporations 3/20 of 1% on proportion of capital employed in Ohio-----	465,825 00	
	Excise taxes based on receipts of public utilities companies doing business in Ohio-----	3,303,167 11	
	Excise taxes collected by Attorney-General-----	16,865 08	
	For maintenance of Public Utilities Commission, paid by public utilities companies doing business in Ohio-----	61,262 81	
	Interest on state funds in depositories-----	191,833 17	
	Interest collected by Attorney-General on illegal deposits of state funds made prior to 1909	17,500 00	
	\$1,000.00 annual liquor traffic tax, 3/10 of which is paid by counties to state-----	895,028 88	
	For maintenance of automatic coupler inspections, paid by Ohio railroad companies-----	579 67	
	Conscience money mailed to State Treasury-----	300 45	
	Sale of check protector-----	20 00	5,098,425 17
Tax Commission-----	Copies of reports-----	6 69	6 69
Tax Settlements with Counties-----	Levied by State to pay interest on irreducible debt, and paid by counties-----	\$9,455 63	
	County depository interest on same-----	59 53	
	Levied by State for support of State universities-----	347,107 88	
	County depository interest on same-----	2,155 07	
	Levied by State for support of common schools, and paid by counties-----	207,059 99	

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Tax Settlement with Counties —Concluded.	County depository interest on same	\$1,292 60	\$1,837,247 94
	Levied by State for road construction and maintenance, and paid by counties	1,126,235 25	
	County depository interest on same	6,625 06	
	Received from counties for sale of Sec. 16 school lands	350 00	
	Received from counties, State's portion of inheritance tax	123,215 61	
	Received from counties for support of Bureau of Inspection and Supervision of Public Offices	11,600 00	
	Interest on collections for State general revenue purposes, and paid by counties	2,091 32	
University, Miami	Board	\$8,277 93	27,376 88
	Room rent	150 90	
	Piano and organ fees	161 17	
	Laundry	12 50	
	Rents from lands originally granted by federal government for support of Miami University	4,647 39	
	Special examinations	54 00	
	Interest on trust funds	223 22	
	Chemistry fees	1,310 13	
	Manual training fees	272 44	
	Physics fees	83 50	
	Geology fees	88 75	
	Botany fees	160 50	
	Domestic science fees	249 50	
	Zoology fees	103 00	
	Student fees	10,288 26	
	Kindling	24 95	
	Damages	50	
	Class 1911 fund	8 00	
	Library fines	30 81	
	Forfeited room reservations	76 25	
	Sale of typewriter	10 00	
	Sale of camera	4 00	
	Diploma fees	571 00	
	Donations	500 00	
	Old material	68 18	
University, Ohio	Registration fees	\$2,607 45	
	Rents—dormitory	53 50	
	Rents—resident	325 00	
	Rents—west wing	55 00	
	Rents—Boyd hall	624 50	
	Rents—Frat hall	40 00	
	Rents—hall	52 50	

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR THE FISCAL PERIOD NOVEMBER 16, 1914, TO JUNE 30, 1915—Concluded.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
University, Ohio—Concluded.....	Rents from lands originally granted by Federal govern- ment for support of Ohio University.....	\$1,120 79	
	Deeds and transfer fees.....	24 40	
	Sales—school garden.....	83 45	
	Refund—insurance.....	1 00	
	Refund—recorder.....	4 02	
			\$4,991 61
University, Ohio State.....	Dairy sales.....	\$17,169 14	
	Farm sales.....	4,185 51	
	Rents from buildings.....	870 00	
	Refunds.....	1,891 57	
	Students' fees.....	95,670 62	
	U. S. Government—Smith lever fund.....	5,000 00	
	Warehouse—sales of materials and supplies to various depart- ments of the University.....	4,698 86	
	University architect's fees.....	5,500 00	
	Oxley Hall—dormitory fees.....	2,657 44	
	Virginia Military applications..	396 40	
	Miscellaneous.....	591 32	
	Interest on endowments.....	29,457 44	
	Veterinary clinic fees.....	2,302 60	
	Dental clinic fees.....	5,814 37	
	Homeopathic Hospital clinic fees	2,257 09	
	Journalism—printing.....	4,110 48	
	Laboratory supply store sales..	23,974 54	
	Cow testing.....	8,723 90	
	Architecture—photo.....	211 76	
	Gifts—for specific purpose.....	7,728 50	
	Robert P. Scott Student Aid Fund.....	56 00	
	Collected by Attorney-General..	30 00	
			223,297 54
University, Wilberforce.....	Department sales.....	\$926 94	
	Laundry work.....	256 13	
	Tuitions.....	146 50	
	Room rents.....	155 00	
	Phone calls.....	4 60	
	Barrels.....	60	
			1,489 77
Utilities Commission, Public.....	Copies of records.....	204 60	
			204 60
Grand Total of Receipts.....			\$11,542,438 22
	Less dishonored checks surren- dered by the Treasurer of State for which he has been given credit and said checks turned over to the department of Attorney-General for collec- tion:		
	Medical Examiners' fees.....	\$20 00	
	Insurance Department fees..	647 18	
	Excise taxes.....	182 20	
			849 38
Net Receipts.....			\$11,541,588 84

APPROPRIATIONS AND DISBURSEMENTS.

	Total Available.	Total Disbursements.
Adjutant General.....	\$11,682 55	\$9,138 49
Ohio National Guard.....	548,435 81	231,877 21
State House and Grounds.....	39,263 13	29,655 73
Attorney-General.....	93,589 41	58,131 54
Auditor of State.....	46,603 68	41,923 00
Support of Schools for Blind, Crippled and Deaf Children.....	1,947 09	1,019 69
Bureau of Inspection and Supervision of Public Offices.....	95,219 11	87,438 44
Treasurer of State.....	21,232 63	18,950 36
Secretary of State.....	34,881 20	28,172 67
Automobile Department.....	423,378 10	72,559 65
Bureau of Vital Statistics.....	23,174 19	17,413 16
Executive Department.....	21,922 93	18,240 59
Agricultural Commission.....	884,065 11	563,589 31
Industrial Commission.....	340,336 95	318,797 65
Department of Public Instruction.....	219,484 08	184,265 88
Prosecution and Transportation of Convicts.....	131,222 78	123,534 58
Legislature.....	299,689 14	266,997 11
Judiciary.....	418,191 83	343,879 71
Supreme Court and Law Library.....	17,803 01	15,076 61
Clerk of Supreme Court.....	6,305 76	6,152 33
Supreme Court Reporter.....	7,799 83	6,401 11
Ohio State Library.....	45,851 98	25,826 74
Ohio Archaeological & Historical Society.....	43,167 99	30,347 81
Commissioners of Public Printing.....	49,316 88	44,316 39
Supervisor of Public Printing.....	160,391 12	131,009 44
State Fire Marshal.....	123,505 85	51,824 00
State Board of Charities and Children's Welfare Department.....	29,044 86	22,444 74
State Board of Health.....	60,994 17	55,001 65
Board of Pardons.....	3,325 04	2,945 00
Department of Public Works.....	97,425 33	82,489 53
Department of Banks and Banking.....	60,939 14	57,088 47
Bureau of Building & Loan Associations.....	25,815 76	23,357 35
Insurance Department.....	31,221 29	28,685 45
Board of Administration.....	3,634,269 63	3,068,796 75
Ohio Soldiers' & Sailors' Orphans' Home.....	155,536 20	135,242 83
Ohio Reformatory for Women.....	106,028 25	57,502 94
Lima State Hospital.....	307,754 58	221,710 03
Public Utilities Commission.....	139,905 13	111,731 89
Ohio Commission for the Blind.....	66,324 37	53,328 54
Tax Commission.....	51,340 58	34,831 39
Commissioner of Soldiers' Claims.....	4,635 40	3,963 48
Civil Service Commission.....	55,823 03	37,542 04
State Highway Department.....	5,694,126 53	1,340,245 54
State Medical Board.....	21,910 40	8,832 18
State Board of Pharmacy.....	6,910 18	3,956 83
Ohio State University.....	1,130,151 57	932,978 49
Ohio University.....	236,488 09	212,873 25
Miami University.....	263,726 83	217,054 53
Wilberforce University.....	89,264 98	59,540 31
Bowling Green Normal School.....	350,634 47	169,395 41
Kent Normal School.....	348,425 97	198,777 86
Ohio Geological Survey.....	6,021 81	4,534 98
Ohio Topographical Survey.....	18,633 83	16,690 15
Building Code Commission.....	869 08	844 07
Budget Commission.....	7,951 69	5,707 18
Commission to Select Site for New Penitentiary.....	15,997 92	13,782 94

APPROPRIATIONS AND DISBURSEMENTS—Concluded.

	Total Available.	Total Disbursements.
State Board of Uniform Laws.....	\$405 75	-----
Expenses Codifying Highway and Road Laws.....	441 52	\$114 54
Legislative Reference Bureau.....	7,921 80	4,378 48
Expenses Maintaining G. A. R. Headquarters.....	2,174 75	1,501 75
Emergency Board.....	132,527 25	*63,333 43
Miscellaneous Unauthorized Deficiencies.....	536 85	-----
Perry's Memorial—Battle of Lake Erie.....	42,771 75	41,277 95
Col. William Jennings Memorial.....	4,000 00	-----
Liquor Tax Refunds.....	326 92	174 46
126th O. V. I. Memorial.....	167 88	20 00
Thomas Kirker Memorial.....	5,000 00	-----
Ft. Amanda Memorial.....	5,000 00	4,963 16
Panama-Pacific International Exposition.....	85,721 83	67,768 99
Ft. Meigs Memorial.....	7,450 70	53 50
97th O. V. I. Memorial.....	1,343 28	1,313 27
City of Columbus.....	47,000 00	3,380 94
Investigation Financial Conditions of Municipalities.....	923 10	222 20
Investigation of Ohio Judicial System.....	1,000 00	740 90
State Oil Inspector.....	56,233 22	31,311 18
State Dental Board.....	4,753 66	2,256 24
State Embalming Board.....	1,883 51	1,384 19
State Accountancy Board.....	-----	-----
State Liquor Licensing Board.....	731,324 44	152,512 59
State Common Schools.....	5,272,607 09	1,378,519 50
Commissioners of the Sinking Fund—Interest.....	762,104 15	285,700 22
Refunders of Money Erroneously Collected.....	3,492 73	-----
Settlement of Personal Damage Claims.....	7,844 75	-----
Settlement of Property Damage Claims.....	7,283 86	-----
Payment of Certain Salaries and Wages (Con. Con.).....	1,825 00	-----
Miscellaneous Claims.....	20,530 05	-----
Ohio Commission Chicago Exposition Anniversary of Negro Freedom.....	5,000 00	-----
National McKinley Birthday Memorial Association.....	25,000 00	-----
Total.....	\$24,374,554 09	\$11,886,009 06
*Emergency Board Transfers.....	-----	\$63,333 43

APPROPRIATION ACCOUNTS.

ADJUTANT GENERAL.

CREDITS.

Balance November 16, 1914.....	\$11,682 55	
Appropriations by General Assembly (see note).....	-----	
Total available		\$11,682 55

DEBITS.

Personal Service—Salaries and wages.....	\$5,505 32	
Maintenance—Traveling expenses and office supplies....	1,041 99	
Equipment—Furniture and fixtures.....	152 11	
Dr. Furniture and carpets for other state departments..	2,439 07	
Total disbursements		9,138 49

Balance June 30, 1915..... \$2,544 06

NOTE: Expense of this department included in O. N. G. for short budget period.

OHIO NATIONAL GUARD.

CREDITS.

Balance November 16, 1914.....	\$314,482 90	
Lapsed appropriations restored.....	45 15	
Appropriations by General Assembly.....	219,773 50	
Emergency Board allowance.....	14,000 00	
Refunds	134 26	
Total available		\$548,435 81

DEBITS.

Personal Service—Salaries and wages.....	\$38,555 75	
Maintenance—Transportation and supplies.....	105,777 78	
Equipment—Furniture and fixtures.....	1,076 92	
Construction—Permanent improvements.....	68,966 76	
Purchase of Armory.....	17,500 00	
Total disbursements		231,877 21
Balance June 30, 1915.....		\$316,558 60

STATE HOUSE AND GROUNDS.

CREDITS.

Balance November 16, 1914.....	\$20,180 63
Appropriations by General Assembly.....	19,082 50
Total available	<u>\$39,263 13</u>

DEBITS.

Personal Service—Salaries and wages.....	\$14,960 08
Maintenance—Fuel, light and supplies.....	11,736 80
Equipment—Furniture and fixtures.....	1,549 55
Construction—Permanent improvements.....	1,409 30
Total disbursements	<u>29,655 73</u>
Balance June 30, 1915.....	<u>\$9,607 40</u>

ATTORNEY-GENERAL.

CREDITS.

Balance November 16, 1914.....	\$33,288 28
Lapsed appropriations restored.....	20,334 63
Appropriations by General Assembly.....	39,964 50
Refunds	2 00
Total available	<u>\$93,589 41</u>

DEBITS.

Personal Service—Salaries and wages.....	\$30,599 01**
Maintenance	26,784 80*
Equipment—Furniture and fixtures.....	747 73
Total disbursements	<u>58,131 54</u>
Balance June 30, 1915.....	<u>\$35,457 87</u>

*Payment of special counsel from November 16, 1914, to February 15, 1915, included in Maintenance \$21,997 74.

**Payment of special counsel from February 16, 1915, to June 30, 1915, included in Personal Service \$13,983 14.

AUDITOR OF STATE.

CREDITS.

Balance November 16, 1914-----	\$21,951 18	
Appropriations by General Assembly-----	24,652 50	
Total available -----		\$46,603 68

DEBITS.

Personal Service—Salaries and wages-----	\$39,461 53	
Maintenance—Traveling expenses and office supplies-----	1,852 87	
Equipment—Furniture and fixtures-----	608 60	
Total disbursements -----		41,923 00
Balance June 30, 1915-----		\$4,680 68

BOARDS OF EDUCATION.

CREDITS.

Balance November 16, 1914-----	\$1,947 09	
Total available -----		\$1,947 09

DEBITS.

Support of schools for blind, crippled and deaf children— Toledo -----	1,019 69	
Balance June 30, 1915-----		\$927 40

BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES.

CREDITS.

Balance November 16, 1914.....	\$5,602 83	
Appropriations by General Assembly.....	8,764 80	
Appropriated Receipts	38,867 91	
Rotary Fund	41,983 57	
Total available		\$95,219 11

DEBITS.

Personal Service—Salaries and wages.....	\$42,868 71	
Maintenance—Traveling expenses and office supplies.....	2,031 81	
Equipment—Furniture and fixtures.....	625 85	
Rotary Fund	41,912 07	
Total disbursements		87,438 44
Balance June 30, 1915.....		\$7,780 67

TREASURER OF STATE.

CREDITS.

Balance November 16, 1914.....	\$10,734 71	
Appropriations by General Assembly.....	10,492 47	
Refunds	5 45	
Total available		\$21,232 63

DEBITS.

Personal Service—Salaries and wages.....	\$15,638 24	
Maintenance—Office supplies.....	1,435 49	
Equipment—Furniture and fixtures.....	76 63	
Treasurer's bond	1,800 00	
Total disbursements		18,950 36
Balance June 30, 1915.....		\$2,282 27

SECRETARY OF STATE.

CREDITS.

Balance November 16, 1914.....	\$17,580 98	
Appropriations by General Assembly.....	16,947 50	
Refunds	352 72	
Total available		\$34,881 20

DEBITS.

Personal Service—Salaries and wages.....	\$19,142 00	
Maintenance—Office supplies.....	1,212 82	
Distribution of books and reports.....	663 69	
Publishing and distributing pamphlet authorized by Sec. 1g, Art. II, Constitution of Ohio.....	693 88	
Stationery and supplies for all state departments.....	6,327 35	
Equipment—Furniture and fixtures.....	132 93	
Total disbursements		28,172 67
Transfer balance Emergency Board allowance.....		\$6,708 53
		390 00
Balance June 30, 1915.....		\$6,318 53

AUTOMOBILE DEPARTMENT.

CREDITS.

Balance November 16, 1914.....	\$5,845 75	
Appropriations by General Assembly.....	43,389 75	
Receipts	374,142 60	
Total available		\$423,378 10

DEBITS.

Personal Service—Salaries and wages.....	\$19,918 18	
Maintenance—Printing, tags and supplies.....	52,503 72	
Equipment—Furniture and fixtures.....	137 75	
Total disbursements		72,559 65
Transferred to Highway Fund.....		\$350,818 45
		303,720 04
Balance June 30, 1915.....		\$47,098 41

BUREAU OF VITAL STATISTICS.

CREDITS.

Balance November 16, 1914.....	\$10,230 44	
Appropriations by General Assembly.....	12,943 75	
Total available		\$23,174 19

DEBITS.

Personal Service—Salaries and wages.....	\$13,719 53	
Maintenance—Office rent and supplies.....	3,681 24	
Equipment—Furniture and fixtures.....	12 39	
Total disbursements		17,413 16
Balance June 30, 1915.....		\$5,761 03

EXECUTIVE DEPARTMENT.

CREDITS.

Balance November 16, 1914.....	\$7,382 93	
Lapsed appropriations restored.....	1,125 00	
Appropriations by General Assembly.....	13,415 00	
Total available		\$21,922 93

DEBITS.

Personal Service—Salaries and wages.....	\$14,995 01	
Maintenance	3,032 38	
Equipment—Furniture and fixtures.....	213 20	
Total disbursements		18,240 59
Balance June 30, 1915.....		\$3,682 34

AGRICULTURAL COMMISSION.

CREDITS.

Balance November 16, 1914.....	\$403,566 49	
Lapsed appropriations restored.....	20,500 00	
Appropriations by General Assembly.....	318,463 05	
Appropriated receipts	126,528 57	
Refunds	7 00	
U. S. Government—Hatch Fund.....	15,000 00	
Total available		\$884,065 11

DEBITS.

Personal Service—Salaries and wages.....	\$258,341 27	
Maintenance	201,333 88	
Equipment	40,411 30	
Construction—Permanent improvements.....	38,309 43	
Prizes	102 50	
Refunds	15 50	
Premiums	98 40	
Foot and mouth expenses.....	15,713 14	
Rotary Fund	9,263 89	
Total disbursements		563,589 31
Balance June 30, 1915.....		\$320,475 80

INDUSTRIAL COMMISSION.

CREDITS.

Balance November 16, 1914.....	\$139,473 60	
Appropriations by General Assembly.....	200,790 50	
Refunds	72 85	
Total available		\$340,336 95

DEBITS.

Personal Service—Salaries and wages.....	\$247,093 76	
Maintenance	66,172 87	
Equipment	5,531 02	
Total disbursements		318,797 65
Balance June 30, 1915.....		\$21,539 30

SUPERINTENDENT OF PUBLIC INSTRUCTION.

CREDITS.

Balance November 16, 1914.....	\$43,135 00	
Lapsed appropriations restored.....	3,025 00	
Appropriations by General Assembly.....	173,324 08	
Total available		\$219,484 08

DEBITS.

Personal Service—Salaries and wages.....	\$24,696 59	
Maintenance—Traveling expenses and office supplies.....	7,381 25	
Equipment—Furniture and fixtures.....	130 37	
Boards of Education—County, district and normal school supervision	143,550 72	
Model schools	8,506 95	
Total disbursements		184,265 88
Balance June 30, 1915.....		\$35,218 20

PROSECUTION AND TRANSPORTATION OF CONVICTS.

CREDITS.

Balance November 16, 1914.....	\$49,352 65	
Appropriations by General Assembly.....	56,500 00	
Emergency Board allowance.....	25,000 00	
Refunds	370 13	
Total available		\$131,222 78

DEBITS.

Personal Service—Salaries and wages.....	\$10,126 55	
Maintenance—Cost of prosecution and transportation (state's portion)	113,408 03	
Total disbursements		123,534 58
Balance June 30, 1915.....		\$7,688 20

LEGISLATURE.

CREDITS.

Balance November 16, 1914.....	\$47,337 51	
Lapsed appropriations restored.....	47,000 00	
Appropriations by General Assembly.....	205,351 63	
Total available		\$299,689 14

DEBITS.

Personal Service—Salaries and wages.....	\$228,648 93	
Maintenance—Traveling expenses and supplies.....	32,207 30	
Equipment—Furniture and fixtures.....	4,540 04	
Inaugural expense	1,600 84	
Total disbursements		266,997 11
Balance June 30, 1915.....		\$32,692 03

JUDICIARY.

CREDITS.

Balance November 16, 1914.....	\$184,491 83	
Appropriations by General Assembly.....	233,700 00	
Total available		\$418,191 83

DEBITS.

Personal Service—Salaries and wages.....	\$334,270 91	
Maintenance—Traveling expenses.....	9,608 80	
Total disbursements		343,879 71
Balance June 30, 1915.....		\$74,312 12

SUPREME COURT AND LAW LIBRARY.

CREDITS.

Balance November 16, 1914.....	\$8,131 32	
Appropriations by General Assembly.....	9,671 69	
Total available		\$17,803 01

DEBITS.

Personal Service—Salaries and wages.....	\$11,693 39	
Maintenance	1,148 97	
Equipment—Books, furniture and fixtures.....	2,234 25	
Total disbursements		15,076 61
Balance June 30, 1915.....		\$2,726 40

CLERK OF THE SUPREME COURT.

CREDITS.

Balance November 16, 1914.....	\$2,679 26	
Appropriations by General Assembly.....	3,626 50	
Total available		\$6,305 76

DEBITS.

Personal Service—Salaries and wages.....	\$5,777 50	
Maintenance—Office supplies.....	358 93	
Equipment—Furniture and fixtures.....	15 90	
Total disbursements		6,152 33
Balance June 30, 1915.....		\$153 43

SUPREME COURT REPORTER.

CREDITS.

Balance November 16, 1914.....	\$3,892 33	
Appropriations by General Assembly.....	3,907 50	
Total available		\$7,799 83

DEBITS.

Personal Service—Salaries and wages.....	5,937 50	
Maintenance—Office supplies.....	89 43	
Equipment—Furniture and equipment.....	374 18	
Total disbursements		6,401 11
Balance June 30, 1915.....		\$1,398 72

STATE LIBRARY.

CREDITS.

Balance November 16, 1914.....	\$32,563 13	
Appropriations by General Assembly.....	13,288 85	
Total available		\$45,851 98

DEBITS.

Personal Service—Salaries and wages.....	\$15,359 86	
Maintenance—Traveling expenses, rent and office supplies	3,391 62	
Equipment—Books, furniture and fixtures.....	7,075 26	
Total disbursements		25,826 74
Balance June 30, 1915.....		\$20,025 24

ARCHAEOLOGICAL AND HISTORICAL SOCIETY.

CREDITS.

Balance November 16, 1914.....	\$24,441 53	
Appropriations by General Assembly.....	18,706 00	
Refunds	20 46	
Total available		\$43,167 99

DEBITS.

Personal Service—Salaries and wages.....	\$8,245 67	
Maintenance	8,401 36	
Equipment	3,197 73	
Construction—Permanent improvements.....	10,503 05	
Total disbursements		30,347 81
Balance June 30, 1915.....		\$12,820 18

PRINTING COMMISSION.

CREDITS.

Balance November 16, 1914.....	\$3,679 38	
Appropriations by General Assembly.....	35,637 50	
Emergency Board allowance.....	10,000 00	
Total available		\$49,316 88

DEBITS.

Personal Service—Salaries and wages.....	\$562 50	
Printing paper	43,753 89	
Total disbursements		44,316 39
Balance June 30, 1915.....		\$5,000 49

SUPERVISOR OF PUBLIC PRINTING.

CREDITS.

Balance November 16, 1914.....	\$65,557 45	
Appropriations by General Assembly.....	84,633 75	
Emergency Board allowance.....	10,180 00	
Refunds	19 92	
Total available		\$160,391 12

DEBITS.

Personal Service—Salaries and wages.....	\$21,687 28	
Maintenance—Material, rent and supplies.....	6,801 94	
Equipment—Machinery	3,531 00	
Stock Binding	6,222 79	
Printing	92,766 43	
Total disbursements		131,009 44
Balance June 30, 1915.....		\$29,381 68

STATE FIRE MARSHAL.

CREDITS.

Balance November 16, 1914.....	\$21,984 96	
Appropriations by General Assembly.....	33,091 87	
Emergency Board allowance.....	903 43	
Appropriated receipts	67,525 59	
Total available		\$123,505 85

DEBITS.

Personal Service—Salaries and wages.....	\$34,849 59	
Maintenance—Traveling expenses, rent and supplies.....	16,804 45	
Equipment—Furniture and fixtures.....	169 96	
Total disbursements.....		51,824 00
Balance June 30, 1915.....		\$71,681 85

BOARD OF CHARITIES.

CREDITS.

Balance November 16, 1914.....	\$14,972 35	
Appropriations by General Assembly.....	13,972 51	
Emergency Board allowance.....	100 00	
Total available.....		\$29,044 86

DEBITS.

Personal Service—Salaries and wages.....	\$14,126 27	
Maintenance—Traveling expenses, rent and office supplies.....	7,951 01	
Equipment—Furniture and Fixtures.....	367 46	
Total disbursements.....		22,444 74
Balance June 30, 1915.....		\$6,600 12

BOARD OF HEALTH.

CREDITS.

Balance November 16, 1914.....	\$27,397 22	
Appropriations by General Assembly.....	33,590 80	
Refunds	6 15	
Total available.....		\$60,994 17

DEBITS.

Personal Service—Salaries and wages.....	\$35,209 19	
Maintenance	12,708 24	
Equipment—Apparatus, furniture and fixtures.....	3,561 31	
Construction—Permanent improvements.....	3,522 91	
Total disbursements.....		55,001 65
Balance June 30, 1915.....		\$5,992 52

BOARD OF PARDONS.

CREDITS.

Balance November 16, 1914.....	\$1,900 00	
Appropriations by General Assembly.....	1,425 04	
Total available.....		\$3,325 04

DEBITS.

Personal Services—Salaries and wages.....	\$2,945 00	
Total disbursements.....		2,945 00
Balance June 30, 1915.....		\$380 04

DEPARTMENT OF PUBLIC WORKS.

CREDITS.

Balance November 16, 1914.....	\$59,347 05	
Appropriations by General Assembly.....	37,800 00	
Appropriated receipts.....	188 28	
Refunds	90 00	
Total available.....		\$97,425 33

DEBITS.

Personal Service—Salaries and wages.....	\$49,159 56	
Maintenance	7,517 39	
Equipment	656 67	
Construction—Permanent improvements.....	25,155 91	
Total disbursements.....		82,489 53
Balance June 30, 1915.....		\$14,935 80

DEPARTMENT OF BANKS AND BANKING.

CREDITS.

Balance November 16, 1914.....	\$26,086 35	
Appropriations by General Assembly.....	34,820 69	
Refunds	32 10	
Total available.....		\$60,939 14

DEBITS.

Personal Service—Salaries and wages.....	\$42,769 25	
Maintenance—Traveling expenses, rent and office supplies	14,120 37	
Equipment—Furniture and fixtures.....	198 85	
Total disbursements.....		57,088 47
Balance June 30, 1915.....		\$3,850 67

BUREAU OF BUILDING AND LOAN ASSOCIATIONS.

CREDITS.

Balance November 16, 1914.....	\$11,371 40	
Appropriations by General Assembly.....	14,444 36	
Total available.....		\$25,815 76

DEBITS.

Personal Service—Salaries and wages.....	\$18,124 98	
Maintenance—Traveling expenses, rent and office supplies	5,232 37	
Total available.....		23,357 35
Balance June 30, 1915.....		\$2,458 41

INSURANCE DEPARTMENT.

CREDITS.

Balance November 16, 1914.....	\$13,392 19	
Appropriations by General Assembly.....	17,829 10	
Total available.....		\$31,221 29

DEBITS.

Personal Service—Salaries and wages.....	\$23,154 41	
Maintenance—Traveling expenses, rent and office supplies.....	5,182 92	
Equipment—Furniture and fixtures.....	348 12	
Total disbursements.....		28,685 45
Balance June 30, 1915.....		\$2,535 84

BOARD OF ADMINISTRATION.

CREDITS.

Balance November 16, 1914.....	\$1,311,977 72	
Appropriations by General Assembly.....	1,809,976 78	
Emergency Board allowances.....	300 00	
Appropriated receipts.....	512,015 13	
Total available.....		\$3,634,269 63

DEBITS.

Personal Service—Salaries and wages.....	\$953,730 67	
Maintenance.....	1,232,908 31	
Equipment.....	253,954 48	
Construction—Permanent improvements.....	131,353 00	
Central Warehouse.....	130,420 30	
Prisoners' compensation.....	44,505 77	
Manufacturing.....	321,924 22	
Total disbursements.....		3,068,796 75
Balance June 30, 1915.....		\$565,472 88

OHIO SOLDIERS' AND SAILORS' ORPHANS' HOME.

CREDITS.

Balance November 16, 1914.....	\$77,304 05	
Lapsed appropriations restored.....	6,832 95	
Appropriations by General Assembly.....	71,184 95	
Appropriated receipts.....	214 25	
Total available.....		\$155,536 20

DEBITS.

Personal Service—Salaries and wages.....	\$55,046 64	
Maintenance	60,900 72	
Equipment	11,282 37	
Construction—Permanent improvements.....	8,013 10	
Total disbursements.....		135,242 83
Balance June 30, 1915.....		\$20,293 37

OHIO REFORMATORY FOR WOMEN.

CREDITS.

Balance November 16, 1914.....	\$59,489 57	
Lapsed appropriations restored.....	3,353 68	
Appropriations by General Assembly.....	43,185 00	
Total available.....		\$106,028 25

DEBITS.

Personal Service—Salaries and wages.....	\$2,269 37	
Maintenance	1,979 09	
Equipment	1,370 54	
Construction—Permanent improvements.....	51,883 94	
Total disbursements.....		57,502 94
Balance June 30, 1915.....		\$48,525 31

LIMA STATE HOSPITAL.

CREDITS.

Balance November 16, 1914.....	\$212,458 88	
Appropriations by General Assembly.....	90,050 53	
Appropriated receipts.....	5,245 17	
Total available.....		\$307,754 58

DEBITS.

Personal Service—Salaries and wages.....	\$18,429 64	
Maintenance	15,807 15	
Equipment	44,479 49	
Construction—Permanent improvements.....	142,993 75	
Total disbursements.....		221,710 03
Balance June 30, 1915.....		\$86,044 55

PUBLIC UTILITIES COMMISSION.

CREDITS.

Balance November 16, 1914.....	\$57,978 92	
Appropriations by General Assembly.....	62,694 63	
Appropriated receipts.....	19,231 58	
Total available.....		\$139,905 13

DEBITS.

Personal Service—Salaries and wages.....	\$73,952 36	
Maintenance	35,898 67	
Equipment—Furniture and fixtures.....	1,880 86	
Total disbursements.....		111,731 89
Balance June 30, 1915.....		\$28,173 24

OHIO COMMISSION FOR THE BLIND.

CREDITS.

Balance November 16, 1914.....	\$14,213 55	
Appropriations by General Assembly.....	34,866 50	
Emergency Board allowance.....	325 00	
Appropriated receipts.....	9,997 48	
Rotary fund.....	6,921 84	
Total available.....		\$66,324 37

DEBITS.

Personal Service—Salaries and wages.....	\$15,227 96	
Maintenance	21,668 86	
Equipment	637 51	
Rotary fund.....	15,794 21	
Total disbursements.....		53,328 54
Balance June 30, 1915.....		\$12,995 83

STATE TAX COMMISSION.

CREDITS.

Balance November 16, 1914.....	\$27,678 08	
Appropriations by General Assembly.....	23,662 50	
Total available.....		\$51,340 58

DEBITS.

Personal Service—Salaries and wages.....	\$28,891 52	
Maintenance—Traveling expenses, rent and office supplies	5,781 37	
Equipment—Furniture and fixtures.....	158 50	
Total disbursements.....		34,831 39
Balance June 30, 1915.....		\$16,509 19

COMMISSIONER OF SOLDIERS' CLAIMS.

CREDITS.

Balance November 16, 1914.....	\$1,812 92	
Appropriations by General Assembly.....	2,822 48	
Total available.....		\$4,635 40

DEBITS.

Personal Service—Salaries and wages.....	\$2,727 98	
Maintenance—Office supplies.....	182 50	
Squirrel Hunters' pay.....	1,053 00	
Total disbursements.....		3,963 48
Balance June 30, 1915.....		\$671 92

CIVIL SERVICE COMMISSION.

CREDITS.

Balance November 16, 1914.....	\$33,105 40	
Appropriations by General Assembly.....	22,717 63	
Total available.....		\$55,823 03

DEBITS.

Personal Service—Salaries and wages.....	\$24,975 92	
Maintenance—Traveling expenses, rent and office supplies.....	8,988 93	
Equipment—Furniture and fixtures.....	3,577 19	
Total disbursements.....		37,542 04
Balance June 30, 1915.....		\$18,280 99

STATE HIGHWAY DEPARTMENT.

CREDITS.

Balance November 16, 1914.....	\$3,288,406 96
Appropriations by General Assembly.....	2,400,792 40
Refunds	1,207 13
Transferred from automobile department.....	3,720 04
Total available.....	\$5,694,126 53

DEBITS.

Personal Service—Salaries and wages.....	\$53,684 39
Maintenance—Rent, supplies and material.....	25,047 32
Equipment	6,022 18
Construction—Roads	1,255,491 65
Total disbursements.....	1,340,245 54
Balance June 30, 1915.....	\$4,353,880 99

STATE MEDICAL BOARD.

CREDITS.

Balance November 16, 1914.....	\$14,355 92
Appropriations by General Assembly.....	5,826 48
Appropriated receipts.....	1,728 00
Total available.....	\$21,910 40

DEBITS.

Personal Service—Salaries and wages.....	\$5,757 24
Maintenance	1,746 69
Equipment—Furniture and fixtures.....	320 25
Construction—Permanent improvements.....	1,008 00
Total disbursements.....	8,832 18
Balance June 30, 1915.....	\$13,078 22

OHIO STATE BOARD OF PHARMACY.

CREDITS.

Balance November 16, 1914.....	\$3,427 93	
Appropriations by General Assembly.....	2,240 00	
Appropriated receipts.....	1,242 25	
Total available.....		\$6,910 18

DEBITS.

Personal Service—Salaries and wages.....	\$2,490 00	
Maintenance	1,281 40	
Equipment—Furniture and fixtures.....	185 43	
Total disbursements.....		3,956 83
Balance June 30, 1915.....		\$2,953 35

STATE LIQUOR LICENSING BOARD.

CREDITS.

Balance November 16, 1914.....	\$583,469 48	
Appropriations by General Assembly.....	106,341 19	
Appropriated receipts.....	41,513 77	
Total available		\$731,324 44

DEBITS.

Personal Service—Salaries and wages.....	\$121,011 77	
Maintenance	29,948 77	
Equipment—Furniture and equipment.....	1,252 05	
Refund of fees.....	300 00	
Transferred to General Revenue Fund.....	250,000 00	
Total disbursements.....		402,512 59
Balance June 30, 1915.....		\$328,811 85

OHIO STATE UNIVERSITY.

CREDITS.

Balance November 16, 1914.....	\$381,532 07
Appropriations by General Assembly.....	561,004 83
Appropriated receipts.....	187,614 67
Total available.....	\$1,130,151 57

DEBITS.

Personal Service—Salaries and wages.....	\$587,200 84
Maintenance	181,877 61
Equipment	107,050 78
Construction—Permanent improvements.....	42,971 23
Y. M. C. A.....	500 00
Rotary fund	13,378 03
Total disbursements.....	\$932,978 49
Balance June 30, 1915.....	\$197,173 08

OHIO UNIVERSITY.

CREDITS.

Balance November 16, 1914.....	\$135,868 58
Appropriations by General Assembly.....	95,753 45
Appropriated receipts.....	4,866 06
Total available.....	\$236,488 09

DEBITS.

Personal Service—Salaries and wages.....	\$114,133 61
Maintenance	33,290 11
Equipment	25,114 33
Construction—Permanent improvements.....	40,335 20
Total disbursements.....	212,873 25
Balance June 30, 1915.....	\$23,614 84

MIAMI UNIVERSITY.

CREDITS.

Balance November 16, 1914.....	\$117,150 47	
Appropriations by General Assembly.....	118,123 50	
Appropriated receipts.....	20,452 86	
Lapsed appropriations restored.....	8,000 00	
Total available.....		\$263,726 83

DEBITS.

Personal Service—Salaries and wages.....	\$108,838 94	
Maintenance	28,199 09	
Equipment	8,069 29	
Construction—Permanent improvements.....	71,947 21	
Total disbursements.....		217,054 53
Balance June 30, 1915.....		\$46,672 30

WILBERFORCE UNIVERSITY.

CREDITS.

Balance November 16, 1914.....	\$41,511 27	
Appropriations by General Assembly.....	46,616 31	
Emergency Board allowance.....	250 00	
Appropriated receipts.....	887 40	
Total available.....		\$89,264 98

DEBITS.

Personal Service—Salaries and wages.....	\$28,411 69	
Maintenance	13,973 82	
Equipment	11,225 07	
Construction—Permanent improvements.....	5,929 73	
Total disbursements.....		59,540 31
Balance June 30, 1915.....		\$29,724 67

BOWLING GREEN NORMAL SCHOOL.

CREDITS.

Balance November 16, 1914.....	\$311,203 85	
Appropriations by General Assembly.....	39,430 62	
Total available.....		\$350,634 47

DEBITS.

Personal Service—Salaries and wages.....	\$21,438 51	
Maintenance	7,760 60	
Equipment	9,662 86	
Construction—Permanent improvements.....	126,933 44	
Purchase of real estate.....	3,600 00	
Total disbursements.....		169,395 41
Balance June 30, 1915.....		\$181,239 06

KENT NORMAL SCHOOL.

CREDITS.

Balance November 16, 1914.....	\$173,808 60	
Appropriations by General Assembly.....	170,640 43	
Emergency Board allowance.....	1,275 00	
Appropriated receipts.....	2,701 94	
Total available.....		\$348,425 97

DEBITS.

Personal Service—Salaries and wages.....	\$50,411 68	
Maintenance	18,933 44	
Equipment	14,255 45	
Construction—Permanent improvements.....	115,177 29	
Total disbursements.....		198,777 86
Balance June 30, 1915.....		\$149,648 11

OHIO GEOLOGICAL SURVEY.

CREDITS.

Balance November 16, 1914.....	\$3,040 16	
Appropriations by General Assembly.....	2,891 77	
Appropriated receipts.....	89 88	
Total available.....		\$6,021 81

DEBITS.

Personal Service—Salaries and wages.....	\$3,767 83	
Maintenance	758 81	
Equipment	8 34	
Total disbursements.....		4,534 98
Balance June 30, 1915.....		\$1,486 83

OHIO TOPOGRAPHICAL SURVEY.

CREDITS.

Balance November 16, 1914.....	\$8,633 83	
Appropriations by General Assembly.....	10,000 00	
Total available.....		\$18,633 83

DEBITS.

Maintenance	16,690 15	
Balance June 30, 1915.....		\$1,943 68

BUDGET COMMISSION.

CREDITS.

Balance November 16, 1914.....	\$3,891 69	
Appropriations by General Assembly.....	4,060 00	
Total available.....		\$7,951 69

DEBITS.

Personal Service—Salaries and wages.....	\$5,329 76	
Maintenance	372 42	
Equipment—Furniture and fixtures.....	5 00	
Total disbursements.....		5,707 18
Balance June 30, 1915.....		\$2,244 51

LEGISLATIVE REFERENCE BUREAU.

CREDITS.

Balance November 16, 1914.....	\$4,040 90	
Appropriations by General Assembly.....	3,880 90	
Total available.....		\$7,921 80

DEBITS.

Personal Service—Salaries and wages.....	\$3,748 30	
Maintenance	453 67	
Equipment—Furniture and fixtures.....	176 51	
Total disbursements.....		4,378 48
Balance June 30, 1915.....		\$3,543 32

STATE EMERGENCY BOARD.

CREDITS.

Balance November 16, 1914.....	\$82,137 25	
Appropriations by General Assembly.....	50,000 00	
Return allowance by Secretary of State.....	390 00	
Total available.....		\$132,527 25

DEBITS.

Allowances:—		
Ohio National Guard.....	\$14,000 00	
Prosecution and transportation of convicts.....	25,000 00	
Commissioners of Public Printing.....	10,000 00	
Supervisor of Public Printing.....	10,180 00	
State Fire Marshal.....	903 43	
State Board of Charities.....	100 00	
Ohio Board of Administration.....	300 00	
Ohio Commission for the Blind.....	325 00	
Wilberforce University.....	250 00	
Kent State Normal School.....	1,275 00	
Building Code Commission.....	500 00	
State Embalming Board.....	500 00	
Total allowances.....		63,333 43
Balance June 30, 1915.....		\$69,193 82

STATE OIL INSPECTOR.

CREDITS.

Balance November 16, 1914.....	\$4,971 77	
Appropriations by General Assembly.....	19,604 47	
Appropriated receipts.....	31,656 98	
Total available.....		\$56,233 22

DEBITS.

Personal Service—Salaries and wages.....	\$30,274 29	
Maintenance	1,036 89	
Total disbursements.....		31,311 18
Balance June 30, 1915.....		\$24,922 04

STATE DENTAL BOARD.

CREDITS.

Appropriations by General Assembly-----	\$2,635 00	
Appropriated receipts-----	2,118 66	
Total available-----		\$4,753 66

DEBITS.

Personal Service—Salaries and wages-----	\$1,454 46	
Maintenance -----	801 78	
Total disbursements-----		2,256 24
Balance June 30, 1915-----		\$2,497 42

STATE EMBALMING BOARD.

CREDITS.

Balance November 16, 1914-----	\$370 91	
Appropriations by General Assembly-----	1,012 60	
Emergency Board allowance-----	500 00	
Total available-----		\$1,883 51

DEBITS.

Personal Service—Salaries and wages-----	\$1,050 00	
Maintenance -----	334 19	
Total disbursements-----		1,384 19
Balance June 30, 1915-----		\$499 32

G. A. R. HEADQUARTERS.

CREDITS.

Balance November 16, 1914-----	\$1,351 75	
Appropriations by General Assembly-----	823 00	
Total available-----		\$2,174 75

DEBITS.

Personal Service—Salaries and wages-----	\$1,300 00	
Maintenance -----	201 75	
Total disbursements-----		1,501 75
Balance June 30, 1915-----		\$673 00

STATE COMMON SCHOOLS.

CREDITS.

Balance November 16, 1914-----	\$74,741 09	
Appropriations by General Assembly-----	5,197,866 00	
Total available-----		\$5,272,607 09

DEBITS.

Common schools for enumerated youth-----	\$1,271,293 00	
State aid for weak school districts-----	107,226 50	
Total disbursements-----		1,378,519 50
Balance June 30, 1915-----		\$3,894,087 59

SINKING FUND.

CREDITS.

Balance November 16, 1914.....	\$117,104 15	
Appropriations by General Assembly.....	645,000 00	
Total available.....		\$762,104 15

DEBITS.

Interest on irreducible debt.....		285,700 22
Balance November 16, 1915.....		\$476,403 93

SPECIAL COMMISSIONS.

BUILDING CODE COMMISSION.

CREDITS.

Balance November 16, 1914.....	\$369 08	
Emergency Board allowance.....	500 00	
Total available.....		\$869 08

DEBITS.

Personal Service—Salaries and wages.....	\$716 13	
Maintenance	127 94	
Total disbursements.....		844 07
Balance June 30, 1915.....		\$25 01

COMMISSION TO SELECT SITE FOR NEW PENITENTIARY.

CREDITS.

Balance November 16, 1914.....	\$15,997 72	
Total available.....		\$15,977 92

DEBITS.

Personal Service—Salaries and wages.....	\$2,033 58	
Maintenance	9,929 39	
Equipment	1,676 35	
Construction	143 62	
Total disbursements.....		13,782 94
Balance June 30, 1915.....		\$2,214 98

COMMISSION FOR CODIFYING HIGHWAY AND ROAD LAWS.

CREDITS.

Balance November 16, 1914.....	\$441 52	
Total available.....		\$441 52

DEBITS.

Maintenance	\$114 54	
Total disbursements.....		114 54
Balance June 30, 1915.....		\$326 98

STATE BOARD OF UNIFORM STATE LAWS.

CREDITS.

Balance November 16, 1914.....	\$405 75	
Total available.....		\$405 75

DEBITS.

		00 00
Balance June 30, 1915.....		\$405 75

PERRY CENTENNIAL COMMISSION.

CREDITS.

Balance November 16, 1914.....	\$42,771 75	
Total available.....		\$42,771 75

DEBITS.

Construction Memorial	\$40,927 95	
Prizes	350 00	
Total disbursements.....		41,277 95
Balance June 30, 1915.....		\$1,493 80

OHIO COMMISSION, PANAMA-PACIFIC INTERNATIONAL
EXPOSITION.

CREDITS.

Balance November 16, 1914.....	\$65,721 83	
Appropriations by General Assembly.....	20,000 00	
Total available.....		\$85,721 83

DEBITS.

Personal Service—Salaries and wages.....	\$8,651 59	
Maintenance	10,668 19	
Equipment	2,132 13	
Construction—Exposition Building.....	46,317 08	
Total disbursements.....		67,768 99
Balance June 30, 1915.....		\$17,952 84

COMMITTEE TO INVESTIGATE FINANCIAL CONDITIONS OF
MUNICIPALITIES.

CREDITS.

Balance November 16, 1914.....	\$923 10	
Total available.....		\$923 10

DEBITS.

Maintenance	\$222 20	
Total disbursements.....		222 20
Balance June 30, 1915.....		\$700 90

COMMITTEE TO INVESTIGATE OHIO JUDICIAL SYSTEM.

CREDITS.

Balance November 16, 1914.....	\$1,000 00	
Total available.....		\$1,000 00

DEBITS.

Personal Service—Salaries and wages.....	\$500 00	
Maintenance	240 90	
Total disbursements.....		740 90
Balance June 30, 1915.....		\$259 10

OHIO COMMISSION CHICAGO EXPOSITION ANNIVERSARY OF
NEGRO FREEDOM.

CREDITS.

Appropriations by General Assembly.....	\$5,000 00	
Total available.....		\$5,000 00

DEBITS.

No disbursements.		
Balance June 30, 1915.....		\$5,000 00

MEMORIALS.

CREDITS.

Col. Wm. Jennings—Balance November 16, 1914.....	\$4,000 00
126th O. V. I.—Balance November 16, 1914.....	167 88
Thomas Kirker—Balance November 16, 1914.....	2,500 00
Appropriation by General Assembly.....	2,500 00
Ft. Amanda—Balance November 16, 1914.....	5,000 00
Ft. Meigs—Balance November 16, 1914.....	431 81
Appropriation by General Assembly.....	7,000 00
Refund	18 89
97th O. V. I.—Balance November 16, 1914.....	1,343 28
National McKinley Birthplace Memorial Association.....	25,000 00
Total available.....	\$47,961 86

DEBITS.

126th O. V. I.—Construction Memorial.....	\$20 00
Ft. Meigs—Maintenance—Expenses.....	3 00
Construction Memorial.....	50 50
Ft. Amanda—Maintenance—Expenses.....	45 00
Construction Memorial.....	4,692 80
Purchase Real Estate.....	225 36
97th O. V. I.—Maintenance—Expenses.....	163 27
Construction Memorial.....	1,150 00
Total disbursements.....	6,349 93
Balance June 30, 1915.....	\$41,611 93

Col Wm. Jennings.....	\$4,000 00
126 O. V. I.....	147 88
Thomas Kirker.....	5,000 00
Ft. Amanda.....	36 84
Ft. Meigs.....	7,397 20
97 O. V. I.....	30 01
National McKinley Birthplace Memorial Assn.....	25,000 00

MISCELLANEOUS.

CREDITS.

City of Columbus, repaving—Balance November 16, 1914_	\$17,000 00	
City of Columbus—Appropriations by General Assembly_	30,000 00	
Refunders of Liquor Tax—Balance November 16, 1914_	326 92	
Miscellaneous Unauthorized Deficiencies—		
Balance November 16, 1914_	536 85	
Refunders of money erroneously collected—		
Appropriations by General Assembly_	3,492 73	
Settlement of personal damage claims—		
Appropriations by General Assembly_	7,844 75	
Settlement of property damage claims—		
Appropriations by General Assembly_	7,283 86	
Payment of certain salaries and wages (Con. Con.)—		
Appropriations by General Assembly_	1,825 00	
Miscellaneous claims—Appropriated by General Assembly	20,530 05	
Total available_		\$88,840 16

DEBITS.

City of Columbus—Special assessment cluster lights_	\$3,380 94	
Refunders of Liquor Tax—Refunds_	174 46	
Total disbursements_		3,555 40
Balance June 30, 1915_		\$85,284 76
City of Columbus_	\$43,619 06	
Refunders of Liquor Tax_	152 46	
Miscellaneous Unauthorized Deficiencies_	536 85	
Refunders of money erroneously collected_	3,492 73	
Settlement of personal damage claims_	7,844 75	
Settlement of property damage claims_	7,283 86	
Payment of certain salaries and wages (Con. Con.)_	1,825 00	
Miscellaneous claims_	20,530 05	

RECAPITULATION OF APPROPRIATION ACCOUNTS.

CREDITS.

Balances November 16, 1914.....	\$8,951,638 68
Lapsed appropriations 1914 restored.....	110,216 41
Appropriations by 81st General Assembly :—	
House Bill No. 218.....	\$5,000 00
House Bill No. 314.....	6,521,425 26
House Bill No. 334.....	10,615 00
House Bill No. 343.....	5,792,866 00
House Bill No. 708.....	191,637 68
House Bill No. 709.....	804,152 73
House Bill No. 714.....	114,695 92
House Bill No. 720.....	19,023 50
House Bill No. 721.....	270,765 94
	13,730,182 03
Appropriated receipts.....	1,512,734 44
Emergency Board allowances.....	63,333 43
Refunds	2,339 06
Transfers	4,110 04
Total available.....	\$24,374,554 09

DEBITS.

Personal Service.....	\$4,023,683 86
Maintenance	2,668,243 48
Equipment	584,935 33
Construction—	
New Buildings	\$904,056 87
New Roads	1,255,491 65
Lands	3,600 00
Exposition Building.....	46,317 08
Memorials	47,066 61
	2,256,532 21
Central Warehouse—Board of Administration.....	130,420 30
Manufacturing—Board of Administration.....	321,924 22
Prisoners' Compensation.....	44,505 77
Rotary Fund—O. S. U.....	13,378 03
Miscellaneous	25,088 78
Interest on Irreducible Debt.....	285,700 22
Emergency Board allowances.....	63,333 43
State Common Schools.....	1,531,596 86
Transfers	554,110 04
Total disbursements and transfers.....	12,503,452 53
Appropriation balance June 30, 1915.....	\$11,871,101 56
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